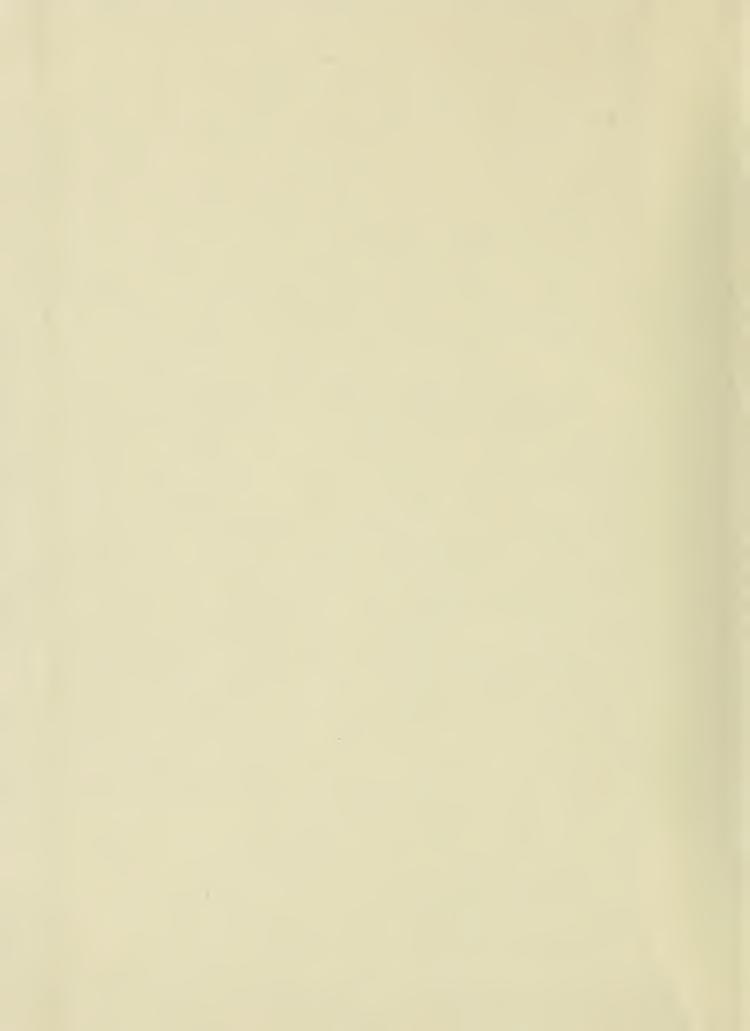
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# 1987 Census of Service Industries

SC87-A-51

**GEOGRAPHIC AREA SERIES** 

# Wyoming



#### **ACKNOWLEDGMENTS**

Many persons participated in the various activities of the 1987 Census of Service Industries.

The overall planning and review of the census operations were performed by the staff of the Office of the Assistant Director for Economic and Agriculture Censuses.

This report was prepared in the Business Division. Bobby E. Russell, Assistant Division Chief for Census Programs, was responsible for the overall planning, management, and coordination of the census of service industries. Planning and implementation were under the direction of Sidney O. Marcus, Chief, Service Census Branch, with primary staff assistance by Jack B. Moody, Donna L. Nafzinger, Leatrice D. Hines, Fay Bloomberg, Theresa L. Apple, Kirk K. Degler, and Deborah E. Carl.

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If you have any questions concerning the statistics in this report, call (301) 763-7039.

# 1987

# Census of Service Industries

SC87-A-51

GEOGRAPHIC AREA SERIES

# Wyoming

Issued June 1989



U.S. Department of Commerce Robert A. Mosbacher, Secretary Michael R. Darby, Under Secretary for Economic Affairs

**BUREAU OF THE CENSUS** 



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#### INTRODUCTION

#### PURPOSE AND USES OF THE ECONOMIC **CENSUSES**

The economic censuses are the major source of facts about the structure and functioning of the Nation's economy. They provide essential information for government. business, industry, and the general public.

Economic censuses furnish an important part of the framework for such composite measures as the gross national product, input-output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions.

Policy-making agencies of the Federal Government use the data, especially in monitoring economic activity and providing assistance to business.

State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.

Trade associations study trends in their own and competing industries, and keep their members informed of market changes.

Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

#### **AUTHORITY AND SCOPE**

Title 13 of the United States Code (sections 131, 191, and 224) directs the Census Bureau to take the economic censuses every 5 years, covering years ending in 2 and 7. The 1987 Economic Censuses consist of the-

Census of Retail Trade Census of Wholesale Trade Census of Service Industries Census of Transportation Census of Manufactures Census of Mineral Industries Census of Construction Industries

Special programs also cover enterprise statistics and minority-owned and women-owned businesses. (The 1987 Census of Agriculture and 1987 Census of Governments are conducted separately.) The next economic censuses are scheduled to be taken in 1993 covering the year 1992.

#### **AVAILABILITY OF THE DATA**

The results of each of the economic censuses are available in printed reports, for sale by the U.S. Government Printing Office, and on microfiche, computer tape, compact discs with read-only memory, and flexible diskettes, for sale by the Census Bureau. Order forms for all types of products are available on request from Customer Services, Census Bureau, Washington, DC 20233. A more complete description of publications being issued from this census is on the inside back cover of this document.

Census facts are also widely disseminated by trade associations, business journals, and newspapers. Volumes containing census statistics are available in most major public and college libraries. Finally, State Data Centers in every State and Business and Industry Data Centers in many States also supply economic census statistics.

#### WHAT'S NEW IN 1987

Several changes have taken place for the 1987 censuses. Data will be reported on the basis of the newly revised Standard Industrial Classification (SIC) system with selected reports including "bridge tables," linking the old and new classification systems. A new set of metropolitan areas has been adopted, and more detailed information will be available for businesses with no paid employees. For additional information on these changes, review the subsequent text.

#### HISTORICAL INFORMATION

The economic censuses have been taken together as an integrated program at 5-year intervals since 1967, and before that for 1963, 1958, and 1954. Prior to that time, the individual censuses were taken separately at varying intervals.

The economic censuses trace their beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for 1840 and subsequent censuses to include mining and some commercial activities. In 1902, Congress established a permanent Census Bureau and directed that a census of manufactures be taken every 5 years. The 1905 manufactures census was the first time a census was taken apart from the regular every-10-year population census.

The first census of business was taken in 1930, covering 1929. Initially it covered retail and wholesale trade, and construction industries, but it was broadened in 1933 to include some of the service trades.

The 1954 economic censuses were the first to be fully integrated—providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. These were the first censuses to be taken by mail, using lists of firms provided by the administrative records of other federal agencies. Since 1963, administrative records have also been used to provide basic statistics as well for very small firms, reducing or eliminating the need to send them census questionnaires. The Enterprise Statistics Program, which publishes combined data from the economic censuses, was made possible with the implementation of the integrated census program in 1954.

The range of industries covered in the economic censuses has continued to expand. The Census of Construction Industries began on a regular basis in 1967, and the scope of service industries was broadened in 1967, 1977, and 1987. The Census of Transportation began in 1963 as a set of surveys covering travel, transportation of commodities, and trucks. New for 1987 are publications reporting on business establishments engaged in several transportation industries, paralleling the data on establishments in other sectors. This is part of a gradual expansion in coverage of industries previously subjected to government regulation. The Survey of Minority-Owned Business Enterprises was first conducted as a special project in 1969 and was incorporated into the economic censuses in 1972 along with the Survey of Women-Owned Businesses.

Economic censuses have also been taken in Puerto Rico since 1909, in the Virgin Islands and Guam since 1958, and in the Northern Mariana Islands since 1982.

Statistical reports from the 1982 and earlier censuses provide historical figures for the study of long-term time series, and are available in some large libraries. All of the census data published since 1967 are still available for sale on microfiche from the Census Bureau.

### AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

While the censuses provide complete enumerations every 5 years, there are many needs for more frequent data as well. The Census Bureau conducts a number of monthly, quarterly, and annual surveys, the results of which appear in publication series such as *Current Business Reports* (retail and wholesale trade and service industries), the *Annual Survey of Manufactures, Current Industrial Reports*, and the *Quarterly Financial Report*. Most of these surveys, while providing more frequent observations, yield less kind-of-business and geographic

detail than the censuses. The *County Business Patterns* program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

#### SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1987 Economic Censuses and Related Statistics*. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1987 Economic Censuses*. Contact Customer Services for information on availability.

#### **CENSUS OF SERVICE INDUSTRIES**

The 1987 Census of Service Industries, part of the 1987 Economic Censuses, covered service industries as defined in Division I of the Standard Industrial Classification (SIC) Manual,¹ except Elementary and secondary schools (SIC 821), Colleges, universities, professional schools, and junior colleges (SIC 822), Labor unions and similar labor organizations (SIC 863), Political organizations (SIC 865), Religious organizations (SIC 866), and Private households (SIC 881). The census also excluded governmental establishments classified in the covered industries, except for government-operated hospitals which were included.

Data are presented for establishments in the following classifications:

SIC code	Title
70	Hotels, rooming houses, camps, and other lodging places
72	Personal services
73	Business services
75	Automotive repair, services, and parking
76	Miscellaneous repair services
78	Motion pictures
79	Amusement and recreation services
80	Health services
81	Legal services
823, 4, 9	Selected educational services
83	Social services
84	Museums, art galleries, and botanical and zoological gardens
861, 2, 4, 9	Selected membership organizations
87	Engineering, accounting, research, management, and related services
89	Services, not elsewhere classified

<sup>&</sup>lt;sup>1</sup>Standard Industrial Classification Manual: 1987. For sale by Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402. Stock no. 041-001-00314-2.

This series of reports presents data for service establishments of firms subject to Federal income tax and (in separate tables) of firms which are exempt from Federal income tax under provisions of section 501 or 521 of the Internal Revenue Code. Only establishments with some payroll during the year are included. For a more detailed explanation, see appendix A.

Many of the "kinds of business or operation" included in this report are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services, particularly for not-for-profit and professional services. However, these terms are applied to all "kinds of business or operation" to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations in this report do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to other establishments within the same company. Data for auxiliaries are presented in a subsequent report issued as part of the 1987 Enterprise Statistics reports.

For the 1987 Census of Service Industries, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, including those with no paid employees, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business. receipts, payroll, number of employees, and legal form of organization. In addition, more detailed information for selected kinds of business was obtained on the various questionnaires.

Appendix A gives a more detailed explanation of census coverage and methodology.

#### **CENSUS DISCLOSURE RULES**

In accordance with Federal law governing census reports, no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure, so this information may be released even though other information is withheld.

#### **GEOGRAPHIC AREAS COVERED**

This report series presents data for the following areas:

- 1. The United States as a whole.
- 2. Each State and the District of Columbia.
- 3. Each consolidated metropolitan statistical area (CMSA) and primary metropolitan statistical area (PMSA) defined by the Office of Management and Budget as of June 30, 1987. A CMSA is an area used to facilitate the presentation and analysis of data for

- large concentrations of metropolitan populations. It includes two or more contiguous PMSA's which have a population of at least 1,000,0002 and which meet specific criteria of urban character and of social and economic integration.
- 4. Each metropolitan statistical area (MSA) defined by the Office of Management and Budget as of June 30, 1987. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants.2 Each MSA consists of one or more counties meeting standards of metropolitan character; in New England, cities and towns rather than counties are the component geographic units.
- 5. The area within the State outside metropolitan statistical areas.
- 6. Each county or county equivalent.3 4
- 7. Each municipality of 2,500 inhabitants or more incorporated as a city, borough, village, or town.2 3
  - For the economic censuses, census areas and boroughs in Alaska, boroughs in New York, and towns in New York and Wisconsin are not included in this category.
- 8. Special economic urban areas (SEUA's), which include townships in New Jersey and Pennsylvania and towns in New England with 10,000 inhabitants or more.2

#### **DOLLAR VALUES**

All dollar values presented in this report are expressed in current dollars, i.e., 1987 data are expressed in 1987 dollars and 1982 data in 1982 dollars. Consequently, when making comparisons to prior years, users of the data should consider the inflation that has occurred.

#### **RELIABILITY OF DATA**

All data compiled in this report originated from either census questionnaires or administrative records of other Federal agencies and, therefore, are not subject to sampling errors. However, the data are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, and estimation for missing or misreported data.

<sup>&</sup>lt;sup>2</sup>According to 1980 Census of Population or subsequent special census.

<sup>&</sup>lt;sup>3</sup>Those defined as of January 1, 1987.

<sup>&</sup>lt;sup>4</sup>See appendix F for Alaska, Louisiana, Maryland, Missouri, Montana, Nevada, Virginia, and District of Columbia county equivalents.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Bureau of the Census obtains on computer tape limited information extracted from administrative records of other Federal agencies. This information is used along with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication. For an indication of the extent that data included in these reports were obtained from the administrative records of other Federal agencies and from estimation, rather than reports directly from respondents, see appendix E. Also, see appendix A for a more detailed explanation of census coverage and methodology.

#### SPECIAL TABULATIONS

Special tabulations of data collected in the 1987 Census of Service Industries may be obtained, depending on availability of time and personnel, on diskette, computer tape, or in tabular form. The data will be in summary form and subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) as are the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief, Business Division, Bureau of the Census, Washington, DC 20233.

To discuss a special tabulation before submitting specifications, call 301-763-5282.

#### ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used in this publication:

- See kind-of-business descriptions in appendix A for treatment of plant outlets.
- Represents zero.
- (D) Withheld to avoid disclosing data for individual companies; data are included in broader kind-of-business totals.
- (IC) Independent city.
- (NA) Not available.
- (NC) Not comparable.
- Not applicable. (X)
- **CMSA**
- Consolidated Metropolitan Statistical Area.
- MSA Metropolitan Statistical Area.
- Not elsewhere classified. n.e.c.
- **PMSA** Primary Metropolitan Statistical Area.
- Part. pt.
- Revised. r
- Standard Industrial Classification. SIC

# Users' Guide for Locating Statistics in This Report by Table Number

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Information shown in tables																	
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GEOGRAPHIC AREAS																	
The State	X	X	X	X	X	X	X	X	X			X	×			×	X
PMSA, or MSA			:						×	X	х		:	X	×	×	X
DATA ITEMS																	
Establishments	X	X			×	X	X	×	×	×	X	X	×	X	×	×	Х
Expenses	×	×			X	X	×	X	×	×	X	×	×	×	×		
including March 12, 1987	X	X			×	×	X	X	Х	Х	X	Х	X	X	X		
Receipts per establishment Revenue per establishment Expenses per establishment Receipts per employee			X	×													
Revenue per employee			X	X X X													
Number of individual proprietorships	X								×	×	X	X		X			
Counties ranked by volume of receipts																X	X

# Users' Guide for Locating Statistics in the 1987 Census of Service Industries Reports

Information shown in reports by kind of business or industry category											
Report and geographic area	Number of establish- ments	Receipts/ Revenue (\$1,000)	Payroll (\$1,000)	Number of employ- ees	Selected ratios	Receipts size and employment size of establishments and firms	Concentration ratios of largest firms	Single units and multiunits	Legal form of organiza- tion	Selected topics	
GEOGRAPHIC AREA SERIES											
United States State. CMSA, PMSA, MSA County.	X X X X	X X X X	X X X X	X X X X	X						
NONEMPLOYER STATISTICS SERIES											
United States State. CMSA, PMSA, MSA County Place	X X X X	× × × ×									
ZIP CODES											
United States	X	X X	X	x x							
ESTABLISHMENT AND FIRM SIZE (INCLUDING LEGAL FORM OF ORGANIZATION)											
United States	х	×	x	х		×	x	х	x		
CAPITAL EXPENDITURES, DEPRECIABLE ASSETS, AND OPERATING EXPENSES											
United States		X	x							Х	
HOTELS, MOTELS, AND OTHER LODGING PLACES											
United States	X X X	× × ×	X	×						× × ×	
MISCELLANEOUS SUBJECTS											
United States	X X X	X X X	X X X	X X X						X X X	

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#### SUMMARY OF FINDINGS

#### FIRMS SUBJECT TO FEDERAL INCOME TAX

Data from the 1987 Census of Service Industries show that Wyoming's 3,802 service industries establishments of firms with payroll that were subject to Federal income tax had receipts totaling \$883.5 million and payroll of \$289.7 million. After adjusting for differences in the scopes of the 1982 and 1987 Censuses of Service Industries, the 1987 data represent a decrease of 3.6 percent in receipts and an increase of 0.9 percent in payroll over the 5-year period.

For establishments with payroll, receipts of hotels and motels totaled \$169.0 million. Other leading service kinds of business in 1987 were offices and clinics of medical doctors with receipts of \$113.2 million; legal services with \$80.9 million; and offices and clinics of dentists with \$39.0 million.

Receipts per establishment averaged \$232 thousand in 1987. Hospitals averaged \$5.4 million per establishment; nursing and personal care facilities, \$1.22 million; armature rewinding shops, \$1.21 million; and linen supply services, \$793 thousand.

Receipts per employee averaged \$41 thousand in 1987. Tire retreading and repair shops had receipts per employee of \$155 thousand, which contrasts sharply with the \$10 thousand per employee average for child day care services.

There were 21,791 paid employees (full- and part-time) working in service industries in the State as of mid-March 1987. Hotels and motels had 5,625 employees; offices and clinics of medical doctors, 1,698 employees; and legal services, 995 employees.

Natrona County accounted for the largest percent of the total service industries receipts among all counties in the State, with 16.7 percent. Casper had the largest receipts among all places in the State, with 15.2 percent of the State total.

### ORGANIZATIONS EXEMPT FROM FEDERAL INCOME TAX

Data from the census show that Wyoming's 640 service industries establishments of firms and other organizations with payroll that were exempt from Federal income tax had revenue totaling \$403 million and payroll of \$193 million in 1987. After adjusting for differences in the scopes of the 1982 and 1987 censuses, the percent increase in expenses was 57.5, and the percent increase in payroll was 51.1.

Revenue of hospitals totaled \$258 million. Other leading classifications were civic, social, and fraternal associations with revenue of \$20 million, and individual and family social services with \$18 million.

There were 13,081 paid employees (full- and part-time) as of mid-March 1987. Hospitals had 6,775 employees; individual and family social services, 938 employees; and job training and vocational rehabilitation services, 903 employees.

Figure 1. State Map

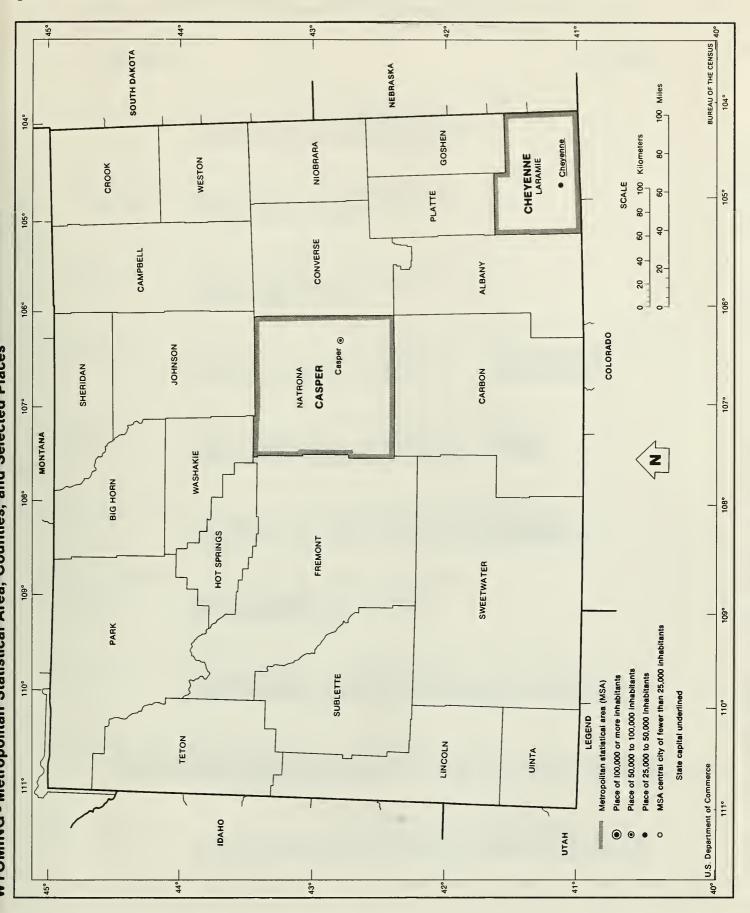
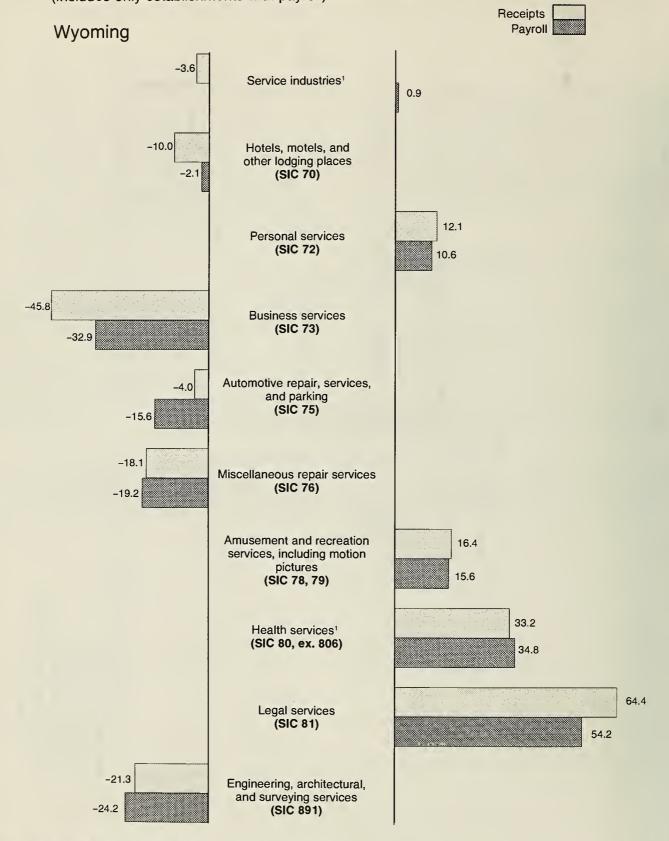


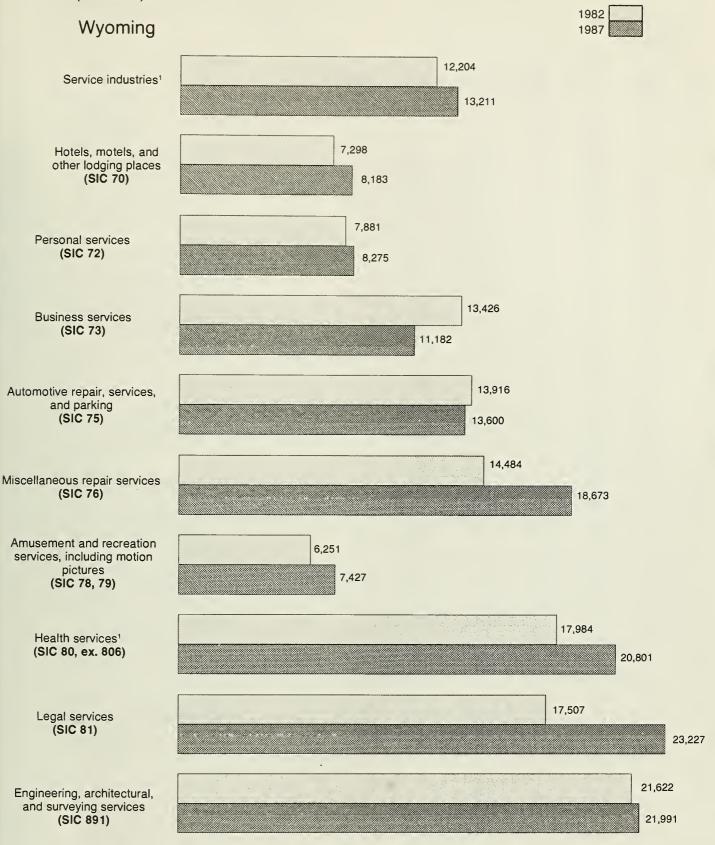
Figure 2. Percent Change in Receipts and Annual Payroll for Establishments of Firms Subject to Federal Income Tax: 1982 to 1987 (Includes only establishments with payroll)



Note: Data are based on 1972 Standard Industrial Classification.

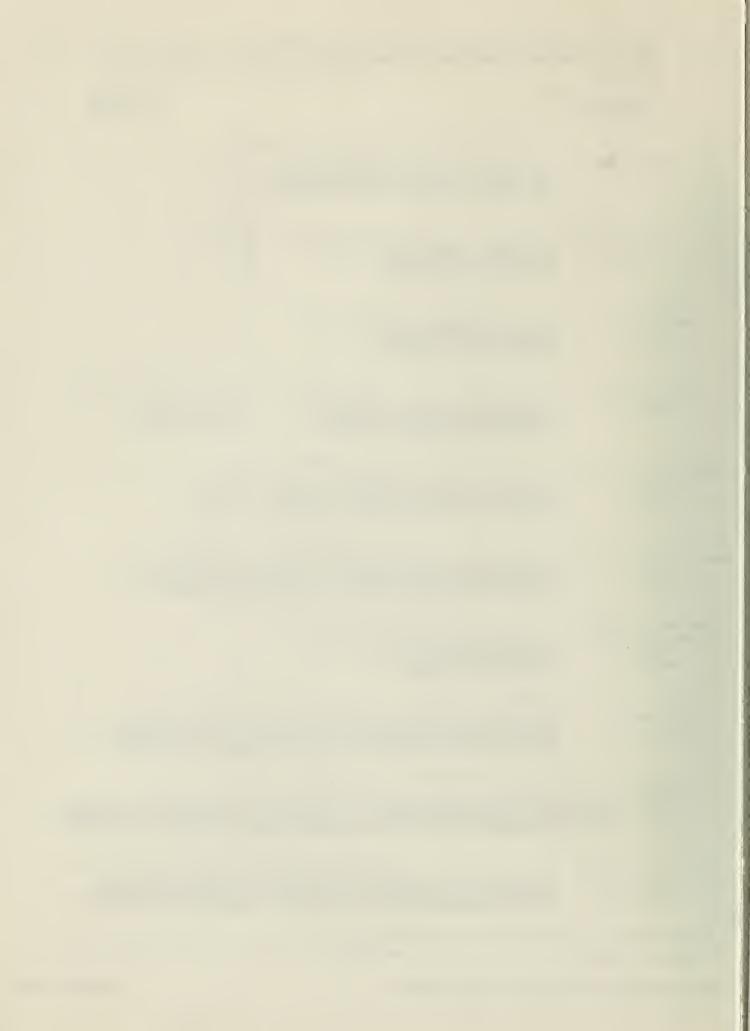
<sup>&</sup>lt;sup>1</sup>Data exclude hospitals, which were not included in the 1982 Census.

Figure 3. Annual Payroll Per Employee for Establishments of Firms Subject to Federal Income Tax: 1987 and 1982 (In dollars)



Note: Data are based on 1972 Standard Industrial Classification.

<sup>&</sup>lt;sup>1</sup>Data exclude hospitals, which were not included in the 1982 Census.



# Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1987

1987	inodology for presenting establishment counts, see appendix A					Paid employees	busine	rporated sses or ations
SIC code	Kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	for pay period including March 12 (number)	Individual proprie- torships (number)	Partner- ships (number)
	Total	3 802	883 463	289 678	68 <b>8</b> 50	21 791	1 701	445
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	454	183 991	48 254	9 362	5 897	183	85
7011 pt.	Hotels and motels  Hotels, 25 guestrooms or more  Hotels, less than 25 guestrooms  Motels, motor hotels, and tourist courts  Motels, tourist courts  Motor hotels	366 85 57 28 281 249 32	168 966 60 817 58 516 2 301 108 149 87 212 20 937	44 498 18 376 17 927 449 26 122 19 687 6 435	8 883 4 140 4 083 57 4 743 3 417 1 326	5 625 2 393 2 336 57 3 232 2 540 692	151 18 7 11 133 127 6	72 24 15 9 48 43 5
702, 3 702 703	Other lodging places Rooming and boarding houses Camps and recreational vehicle parks	88 7 81	15 025 (D) (D)	3 756 (D) (D)	479 (D) (D)	272 (D) (D)	32 2 30	13 - 13
72	Personal services	376	40 093	13 380	3 261	1 604	244	45
721 7211 7213 7215 7216 7217 7218 7212, 9 7212 7219 7219 pt. 7219 pt.	Laundry, cleaning, and garment services  Power laundries, family and commercial* Linen supply*  Coin-operated laundries and drycleaning Drycleaning plants, except rug cleaning* Carpet and upholstery cleaning Industrial launderers* Other laundry, cleaning, and garment services* Garment pressing, and agents for laundries and drycleaners Laundry and garment services, n.e.c.*  Diaper and other laundry services, n.e.c.* Seamstresses and dressmaking services	87 56 28 27 13 2 6 4 2 2	14 775 1 238 4 758 1 443 2 782 (D) (D) (D) (D) (D)	5 105 533 1 829 337 1 058 (D) (D) (D) (D) (D)	1 162 115 435 82 251 (D) (D) (D) (D)	527 59 158 66 119 (D) (D) (D) (D) (D)	44 - 15 17 9 - 3 2 1	13 2 7 7 3 - 1 1
722	Photographic studios, portrait	23	1 840	363	85	53	13	5
723, 4 723 724	Beauty and barber shops  Beauty shops  Barber shops	193 183 10	12 084 11 796 288	4 997 4 906 91	1 193 1 176 17	671 663 8	150 142 8	20 18 2
725 726	Shoe repair shops and shoeshine parlors	6 27	231 8 043	64 2 066	22 542	9 155	4 7	1
729 7291 7299	Miscellaneous personal services Tax return preparation services Miscellaneous personal services, n.e.c.	40 16 24	3 120 1 630 1 490	785 487 298	257 190 67	189 141 48	26 11 15	5 3 2
73 731	Business services	420	77 548	27 294	6 472	2 535	147	36
7311 7312 7313 7319	Advertising	13 8 2 2 1	2 266 1 025 (D) (D) (D)	638 294 (D) (D) (D)	162 87 (D) (D) (D)	59 29 (D) (D) (D)	2 2 - - -	1 1
732 7322 7323	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies.  Adjustment and collection services  Credit reporting services	26 15 11	4 889 3 336 1 553	2 120 1 542 578	493 362 131	162 111 51	3 2 1	2 1 1
733 7331 7334 7334 pt. 7334 pt. 7338	Mailing, reproduction, commercial art and photography, and stenographic services  Direct mail advertising services  Photocopying and duplicating services  Blueprinting and photocopying services  Duplicating services, except printing  Secretarial and court reporting services	28 1 6 6	3 301 (D) (D) (D) - 1 481	1 175 (D) (D) (D) - 709	281 (D) (D) (D) -	76 (D) (D) (D) (D)	9 - 1 1 - 3	2 - 1 1 - 1
7335, 6 7335 7336	Commercial photography, art, and graphics	7 2 5	341 (D) (D)	92 (D) (D)	17 (D) (D)	10 (D) (D)	5 2 3	= =
734 7342 7349 7349 pt. 7349 pt.	Services to dwellings and other buildings Disinfecting and pest control services. Building cleaning and maintenance services, n.e.c. Window cleaning Other building cleaning and maintenance services, n.e.c.	98 5 93 1 92	9 456 (D) (D) (D) (D)	4 299 (D) (D) (D) (D)	1 087 (D) (D) (D) (D)	608 (D) (D) (D) (D)	67 - 67 1 66	10 10 10
735 7352 7353 7359	Miscellaneous equipment rental and leasing	96 10 12 74	31 655 1 936 8 453 21 266	8 422 556 1 465 6 401	1 941 134 315 1 492	473 32 89 352	11 1 - 10	4 1 2 1
736 7361 7363	Personnel supply services Employment agencies Help supply services	27 10 17	6 896 1 295 5 601	4 484 762 3 722	957 155 <b>8</b> 02	580 113 467	5 2 3	2 2 -
737	Computer programming, data processing, and other computer related services	25	4 065	1 250	301	80	1	3
7371, 2, 3 7371 7372 7373 7374, 5, 6 7374, 5 7376	Computer programming, prepackaged software, and integrated systems design	14 11 1 2 9	1 832 (D) (D) (D) (D) (D)	399 (D) (D) (D) (D) (D)	84 (D) (D) (D) (D) (D)	36 (D) (D) (D) (D) (D)	1 1 - - - -	3 3 - - - -
7377, <b>8</b> , 9 7377 7378 7379	Computer rental and leasing, maintenance, and related services, n.e.c Computer rental and leasing Computer maintenance and repair Computer related services, n.e.c	2 1 1 1 -	(D) (D) (D)	(D) (D) (D)	(D) (D) (D)	(D) (D) (D)	-	:

# Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1987—Con.

	thodology for presenting establishment counts, see appendix A)					Paid employees	busine	porated sses or ations
1987 SIC code	Kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	for pay period including March 12 (number)	Individual proprie- torships (number)	Partner- ships (number)
73	Business services—Con.							
738 7381, 2 7381 7382	Miscellaneous business services	107 25 21 4	15 020 3 446 3 148 298	4 906 1 837 1 736 101	1 250 534 490 44	497 205 193 12	49 6 5 1	11 2 2 -
7383 7384	News syndicates	3 12	(D) (D)	(D) (D)	(D) (D)	(D) (D)	1 6	- 2
7389 7389 pt. 7389 pt. 7389 pt. 7389 pt.	Business services, n.e.c. Sign painting shops Interior designing Telephone answering services Other business services	67 3 2 13 49	8 436 (D) (D) 1 506 6 387	2 286 (D) (D) 605 1 586	545 (D) (D) 148 372	224 (D) (D) 81 135	36 2 1 9 24	7 - 1 1 5
75	Automotive repair, services, and parking	349	65 959	14 933	3 450	1 <b>09</b> 8	171	39
751 7513 7514, 5 7519	Automotive rental and leasing, without drivers  Truck rental and leasing, without drivers  Passenger car rental and leasing, without drivers  Utility trailer and recreational vehicle rental	30 5 24 1	7 927 (D) 7 374 (D)	1 158 (D) 1 060 (D)	272 (D) 252 (D)	108 (D) 100 (D)	4 4 - -	3 - 2 1
752 752 pt. 752 pt.	Automobile parking	1 1 -	(D) (D)	(D) (D) -	(D) (D) -	(D) (D)	- - -	=
753 7532 7532 pt. 7532 pt.	Automotive repair shops Top, body, and upholstery repair shops and paint shops Top and body repair shops Paint shops	286 74 70 4	53 773 12 823 12 257 566	12 493 3 710 3 585 125	2 883 902 869 33	862 248 239 9	157 43 40 3	31 6 6 -
7538 7538 pt. 7538 pt.	General automotive repair shops General automotive repair shops, except diesel Diesel repair shops	159 138 21	29 024 20 385 8 639	6 008 4 023 1 985	1 364 908 456	456 337 119	92 86 6	22 20 2
7533, 4, 6, 7, 9	Other automotive repair shops	53	11 926	2 775	617	158	22	3
7533 7534 7536 7537 7539 7539 pt. 7539 pt. 7539 pt. 7539 pt. 7539 pt.	Automotive exhaust system repair shops Tire retreading and repair shops Automotive glass replacement shops Automotive transmission repair shops. Automotive repair shops, n.e.c. Radiator repair Brake, front end, and wheel alignment Automotive electrical and fuel system services Other automotive repair shops, n.e.c.	7 5 9 12 20 10 6 4	1 165 4 042 1 715 1 869 3 135 1 223 1 111 801	293 644 448 519 871 363 349 159	58 133 111 121 194 92 52 50	18 26 27 35 52 25 12 15	3 1 6 1 11 6 3 2	1 - 1 1 - 1 -
754 7542 7549	Automotive services, except repair	32 18 14	(D) (D) 2 842	(D) (D) 901	(D) (D) 199	(D) (D) 74	10 6 4	5 4 1
76	Miscellaneous repair services	210	48 834	13 594	3 112	<b>72</b> 8	108	7
762 7622 7623, 9 7623 7629	Electrical repair shops	51 20 31 5 26	10 259 3 316 6 943 (D) (D)	3 913 1 109 2 804 (D) (D)	957 261 696 (D) (D)	187 75 112 (D) (D)	23 10 13 1 12	1 1 - -
763 764	Watch, clock, and jewelry repair	1 9	(D) (D)	(D) (D)	(D) (D)	(D) (D)	7	:
769 7692 7694 7699	Miscellaneous repair shops and related services Welding repair Armature rewinding shops Repair shops and related services, n.e.c.	149 58 10 81	38 016 6 078 12 091 19 847	9 487 1 590 2 502 5 395	2 114 314 597 1 203	524 125 119 280	78 35 4 39	6 3 1 2
78, 79, 84	Amusement and recreation services, including motion pictures and museums	3 <b>2</b> 3	51 574	11 872	2 484	1 648	105	43
781, 2	Motion picture production, distribution, and services	9	1 862	448	99	34	2	-
783 7832 7833	Motion picture theaters	42 34 8	6 749 6 436 313	1 235 1 166 69	298 292 6	262 254 8	9 6 3	5 4 1
784	Video tape rental	52	6 991	1 396	300	199	20	11
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	5	3 092	126	16	6	3	1
7922 7929	Theatrical producers (except motion picture) and miscellaneous theatrical services	3	(D)	(D)	(D)	(D)	2	-
	groups	2	(D)	(D)	(D)	(D)	1	1
793	Bowling centers	36	7 306	1 869	519	316	14	7

### Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1987—Con.

1987	Kind of husiness or apprelia-					Paid employees	Unincor busines opera	ses or
SIC code	Kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	for pay period including March 12 (number)	Individual proprie- torships (number)	Partner- ships (number)
<b>78</b> , 79, 84	Amusement and recreation services, including motion pictures and museums—Con.							
79 ex. 792, 3; 84 794 7941 7948	Commercial sports and other amusement and recreation services, including museums	179 2 1 1	25 574 (D) (D) (D)	6 798 (D) (D) (D)	1 252 (D) (D) (D)	831 (D) (D) (D)	57   - - -	19 1 - 1
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums  Dance studios, schools, and halls	177 5	(D) (D)	(D)	(D) (D)	(D)	57 2	18
791 7991 7992 7993 7996 7997	Physical fitness facilities Public golf courses Coin-operated amusement devices Amusement parks Membership sports and recreation clubs	19 7 18 -	3 072 839 3 711 5 727	891 304 685 - 2 177	217 35 171 - 231	174 13 79 - 135	6 2 5 -	4 1 - - 6
7999, 84 7999 pt. 7999 pt.	Amusement and recreation services, including museums, n.e.c Concession operators of amusement devices and rides Carnivals, circuses, and fairs Billiard and pool establishments	98 1 - 3	9 568 (D) (D)	2 218 (D) - (D)	431 (D) - (D)	369 (D)	39 1 -	6 -
7999 pt. 7999 pt., 84	Other recreation and amusements, including museums	94	8 377	1 992	370	319	38	5
80	Health services	734	216 966	90 535	23 442	4 420	346	40
801 801 pt. 801 pt.	Offices and clinics of doctors of medicine Offices of doctors of medicine Clinics of doctors of medicine	335 328 7	113 169 110 410 2 759	53 556 52 566 990	14 085 13 889 196	1 698 1 652 46	119 118 1	18 18 -
802 802 pt. 802 pt.	Offices and clinics of dentists	217 214 3	39 029 38 373 656	13 508 13 181 327	3 362 3 286 76	886 870 16	142 140 2	5 5 -
803 804 8041 8042	Offices and clinics of doctors of osteopathy Offices and clinics of other health practitioners Offices and clinics of chiropractors Offices and clinics of optometrists	8 123 41 56	1 952 20 842 4 666 12 714	908 5 583 1 171 3 198	213 1 286 257 780	26 391 93 212	3 66 32 23	13 1 9
8043, 9 8043 8049	Offices and clinics of podiatrists and other health practitioners, n.e.c. Offices and clinics of podiatrists Offices and clinics of health practitioners, n.e.c.	26 8 18	3 462 930 2 532	1 214 202 1 012	249 40 209	86 17 69	11 3 8	3 1 2
805 8051 8052, 9	Nursing and personal care facilities	12 12	14 673 14 673	7 677 7 677	1 957 1 957	782 782	-	1
8052 8059	facilities Intermediate care facilities Nursing and personal care facilities, n.e.c.	-	- -	-	-	-	=	=
806 8062 8063 8069	Hospitals General medical and surgical hospitals Psychiatric hospitals Specialty hospitals, except psychiatric	4 2 2	21 713 (D) (D)	7 372 (D) (D)	2 087 (D) (D)	422 (D) (D)	-	= =
807, 8, 9 807 8071 8072	Other health services  Medical and dental laboratories  Medical laboratories  Dental laboratories	35 21 8 13	5 588 2 967 2 057 910	1 931 969 641 328	452 233 156 77	215 62 36 26	16 10 2 8	3 1 1 -
808 809 8092	Home health care services Miscellaneous health and allied services, n.e.c Kidney dialysis centers	7 7	1 526 1 095	634 328	140 79	128 25	2 4	1
8092 8099	Specialty outpatient facilities, n.e.c. Health and allied services, n.e.c.	6	(D) (D)	(D) (D)	(D) (D)	(D) (D)	3	1 -
81	Legal services	316	80 922	23 111	5 680	995	151	81
823, 4, 9	Selected educational services	10	3 273	1 217	263	63	5	-
823 824 829	Vocational schools Schools and educational services, n.e.c.	4 6	(D) (D)	(D) (D)	(D) (D)	(D) (D)	2 3	=
83	Social services	102	<b>7 0</b> 15	2 923	726	540	66	7
835 832, 3, 6, 9	Child day care servicesOther social services	81 21	4 583 2 432	1 984 939	503 223	453 87	55 11	5 2
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	465	99 813	40 306	10 199	2 159	160	57
871 8711 8712 8713	Engineering, architectural, and surveying services Engineering services Architectural services Surveying services	177 109 34 · 34	53 352 38 983 8 152 6 217	22 607 16 560 2 841 3 206	5 870 4 361 747 762	1 028 682 153 193	38 18 10 10	14 8 4 2
872	Accounting, auditing, and bookkeeping services	195	32 680	11 370	2 795	751	99	39
873 ex. 8733 8731 8732 8734	Research, development, and testing services (except noncommercial research organizations)  Commercial physical and biological research  Commercial economic, sociological, and educational research  Testing laboratories	10	6 515 (D) (D) 4 341	2 973 (D) (D) 1 948	735 (D) (D) 453	162 (D) (D) 103	4 1 3	1 - 1

### Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code						Paid employees for pay		
	Kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	period including March 12 (number)	Individual proprie- torships (number)	Partner- ships (number)
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations) — Con.							
874 8741 8742 8743 8744 8748	Management and public relations services  Management services  Management consulting services  Public relations services  Facilities support management services  Business consulting services, n.e.c.	65 26 25 8 - 6	7 266 3 595 2 135 533 - 1 003	3 356 1 591 1 021 245 - 499	799 358 188 50 - 203	218 144 41 17 - 16	19 9 6 3 -	3 2 1 - -
89	Services, n.e.c.	43	7 475	2 259	<b>3</b> 99	104	15	5

## Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1987

1987 SIC code	Kind of business or operation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	Total	640	402 925	192 521	46 383	13 081
7032, 704	Camps and membership lodging	13	1 489	290	65	36
70 <b>3</b> 2 704	Sporting and recreational camps Organization hotels and lodging houses, on membership basis	4 9	472 1 017	167 123	34 31	10 26
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	30	10 621	3 580	702	380
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	2	(D)	(D)	(D)	(D)
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	1	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	1	(D)	(D)	(D)	(D)
7991 pt.,	Membership gymnasiums, sports and recreation clubs	18	4 262	1 794	376	237
7997 7991 pt. 7997	Membership gymnasiums and athletic clubs Membership sports and recreation clubs	1 17	(D) (D)	(D) (D)	(D) (D)	(D) (D)
7999 pt.	Fairs	1	(D)	(D)	(D)	(D)
84 8412 pt. 8412 pt. 8412 pt. 8422 8422 pt. 8422 pt.	Museums, art galleries, and botanical and zoological gardens Museums and art galleries Commercial museums and art galleries Noncommercial museums and art galleries Arboreta and botanical or zoological gardens Commercial arboreta and botanical or zoological gardens Noncommercial arboreta and botanical or zoological gardens	9 9 2 7 -	(D) (D) (D) 975 - -	(D) (D) (D) 280 - -	(D) (D) 58 - -	(D) (D) (D) 20 -
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	80	286 471	143 985	35 193	8 027
8011 pt., 8021 pt.	Clinics of doctors of medicine and dentists	8	2 678	681	175	40
8011 pt. 8021 pt.	Clinics of doctors of medicineClinics of dentists	. 8	2 678 -	681 -	175 -	40
805 8051 8052, 9	Nursing and personal care facilities Skilled nursing care facilities Nursing and personal care facilities, except skilled nursing care	1 <b>3</b> 8	16 135 11 5 <b>8</b> 6	8 435 6 1 <b>8</b> 4	2 112 1 534	<b>8</b> 79 659
8052 8059	facilities	5 4 1	4 549 (D) (D)	2 251 (D) (D)	578 (D) (D)	220 (D) (D)
806 8062 8063 8069	Hospitals	29 27 2 -	257 <b>8</b> 21 (D) (D) -	129 67 <b>3</b> (D) (D)	31 647 (D) (D) -	6 775 (D) (D)
808, 9 808 809 8092	Other health services Home health care services Miscellaneous health and allied services, n.e.c. Kidney dialysis centers	30 8 22 -	9 837 (D) (D)	5 196 (D) (D)	1 259 (D) (D)	3 <b>33</b> (D) (D)
809 <b>3</b> 8099	Specialty outpatient facilities, n.e.c. Health and allied services, n.e.c.	20 2	6 318 (D)	3 98 <b>3</b> (D)	97 <b>8</b> (D)	206 (D)
81	Legal ald societies and similar legal services	4	(D)	(D)	(D)	(D)

### Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code	Kind of business or operation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
823, 4, 9	Selected educational services	14	5 257	1 729	333	116
823 824 8243	Libraries Vocational schools Data processing schools	3 5 -	(D) 289 -	(D) 59 -	(D) 12	(D) 8 -
8244 8249 8249 pt. 8249 pt.	Business and secretarial schools	5	289	59 -	12	- 8 -
829	schools, n.e.c. Schools and educational services, n.e.c.	5 6	289 (D)	59 (D)	12 (D)	8 (D)
83	Social services	212	48 770	23 837	5 755	2 897
835 832, 3, 6, 9 832 833 836 839	Child day care services Other social services Individual and family social services Job training and vocational rehabilitation services Residential care Social services, n.e.c.	51 161 <b>92</b> 16 23 30	7 837 40 933 17 671 9 043 6 157 8 062	4 696 19 141 8 170 5 370 2 903 2 698	1 227 4 528 1 935 1 253 681 659	624 2 273 938 903 232 200
861, 2, 4, 9	Selected membership organizations	275	38 089	12 986	2 890	1 394
861 864 862, 9 862 869	Business associations Civic, social, and fraternal associations Other membership organizations Professional membership organizations Membership organizations, n.e.c.	47 175 53 17 36	11 683 20 032 6 374 2 415 3 959	4 170 6 738 2 078 871 1 207	781 1 591 518 224 294	333 916 145 52 93
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services	12	(D)	(D)	(D)	(D)
873 8731 8732 8733 8734	Research, development, and testing services Commercial physical and biological research Commercial economic, sociological, and educational research Noncommercial research organizations Testing laboratories	10 1 - 9	(D) (D) (D)	(D) (D) (D)	(D) (D) (D)	(D) (D) (D)
874 ex. 8744 8741 8742 8743 8748	Management and public relations services, except facilities support management services  Management services  Management consulting services  Public relations services  Business consulting services, n.e.c.	2 1 1	(D) (D) (D) -	(D) (D) (D) -	(D) (D) (D) - -	(D) (D) (D)

#### Table 2a. Selected Ratios for Firms Subject to Federal Income Tax for the State: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

		Rece	eipts		
1987 SIC code	Kind of business or operation	Per establishment (dollars)	Per employee <sup>1</sup> (dollars)	Annual payroll per employee <sup>1</sup> (dollars)	Employees per establishment <sup>1</sup> (number)
	Total	232 368	40 543	13 293	6
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	405 267	31 201	8 183	13
7011 7011 pt. 7011 pt. 7011 pt. 7011 pt. 7011 pt. 7011 pt.	Hotels and motels	461 656 715 494 1 026 596 82 179 384 872 350 249 654 281	30 038 25 415 25 050 40 368 33 462 34 335 30 256	7 911 7 679 7 674 7 877 8 082 7 751 9 299	15 28 41 2 12 10 22
702, 3 702 703	Other lodging places	170 739 (D) (D)	55 239 (D) (D)	13 809 (D) (D)	3 (D) (D)
72	Personal services	106 630	24 996	8 342	4
721 7211 7213 7215 7216 7217 7218 7212, 9 7212 7219 pt. 7219 pt.	Laundry, cleaning, and garment services	169 828 247 600 793 000 51 536 103 037 (D) (D) 38 833 (D) (D) (D)	28 036 20 983 30 114 21 864 23 378 (D) (D) 16 643 (D) (D)	9 687 9 034 11 576 5 106 8 891 (D) 5 143 (D) (D) (D)	6 12 26 2 4 (D) (D) (D) (D)
722	Photographic studios, portrait	80 000	34 717	6 849	2
723, 4 723 724	Beauty and barber shops	62 611 64 459 28 800	18 009 17 792 36 000	7 447 7 400 11 375	3 4 1
725 726	Shoe repair shops and shoeshine parlors	38 500 297 889	25 667 51 890	7 111 13 329	2 6

#### Table 2a. Selected Ratios for Firms Subject to Federal Income Tax for the State: 1987—Con.

[Includes only establishments with payroll. For maaning of ebbrevietions and symbols, see introductory text. For explenation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting astablishment counts, see appendix A]

revised met	hodology for presenting astablishmant counts, sae appendix Aj	Rece	eipts		
1987 SIC code	Kind of business or operation	Par establishmant (dollers)	Per employee <sup>1</sup> (dollars)	Annual payroll per employee <sup>1</sup> (dollars)	Employaas par establishmant <sup>1</sup> (numbar)
72	Personel services—Con.				
729	Miscellaneous personal sarvicas	78 000	16 508	4 153	5
7291	Tax return preparation sarvices	101 875	11 560	3 454	9
7299	Miscellaneous personal services, n.e.c.	62 083	31 042	6 208	2
73	Business services	184 638	30 591	10 <b>7</b> 67	6
731	Advertising	174 308	38 407	10 814	5
7311		128 125	35 345	10 138	4
7312		(D)	(D)	(D)	(D)
7313		(D)	(D)	(D)	(D)
7319		(D)	(D)	(D)	(D)
732	Consumer credit reporting agencies, marcentile reporting agencies, and adjustment end collection agencies.  Adjustment and collection services	188 038	30 179	13 086	6
7322		222 400	30 054	13 892	7
7323		141 182	30 451	11 333	5
7331 7334 7334 pt. 7334 pt. 7338	Meiling, reproduction, commerciel ert and photography, and stenographic sarvicas  Diract mail advertising services  Photocopying and duplicating services  Blueprinting and photocopying services  Duplicating services, axcept printing  Secratarial and court reporting services	117 893 (D) (D) (D) (D) 105 786	43 434 (D) (D) (D) - 43 559	15 461 (D) (D) (D) - 20 853	3 (D) (D) (D) - 2
7335, 6	Commarcial photography, art, and graphics	48 714	34 100	9 200	1
7335	Commarcial photography	(D)	(D)	(D)	(D)
7336	Commarcial art and graphic design	(D)	(D)	(D)	(D)
734	Servicas to dwellings end other buildings Disinfacting and pest control servicas. Building cleaning and maintenenca servicas, n.a.c. Window cleaning Other building cleaning and maintenance servicas, n.a.c.	96 490	15 553	7 071	6
7342		(D)	(D)	(D)	(D)
7349		(D)	(D)	(D)	(D)
7349 pt.		(D)	(D)	(D)	(D)
7349 pt.		(D)	(D)	(D)	(D)
735	Miscellaneous equipment rentel and laasing Medicel equipment rentel end leasing Heevy construction equipment rentel and leesing Equipment rental and laasing, n.e.c.	329 740	66 924	17 805	5
7352		193 600	60 500	17 375	3
7353		704 417	94 978	16 461	7
7359		287 378	60 415	18 185	5
736	Personnel supply services	255 407	. 11 890	7 731	21
7361		129 500	11 460	6 743	11
7363		329 471	11 994	7 970	27
737 7371, 2, 3 7371 7372 7373 7374, 5, 6 7374, 5 7376	Computer programming, data processing, end other computer related sarvices  Computer programming, prapeckagad softwere, and integrated systams design  Computer programming services  Prapackaged software  Computer intagrated systems design  Data processing services  Computer processing, informetion retrieval  Computer facilities management services	162 600 130 857 (D) (D) (D) (D)	50 813 50 889 (D) (D) (D) (D)	15 625 11 083 (D) (D) (D) (D)	3 (O) (O) (O) (O)
7377, 8, 9 7377 7378 7379	Computer rental and leasing, maintanence, and related sarvicas, n.a.c.  Computer rantal and leasing  Computer maintenance and repair  Computer related sarvices, n.e.c.	(D) (D) (D)	(D) (D) (D)	(D) (D) (D)	(O) (O) (O)
738	Miscallaneous business services  Datactive egencies and protectiva services  Datective, guerd, and armored car services  Sacurity systems services	140 374	30 221	9 871	5
7381, 2		137 840	16 810	8 961	8
7381		149 905	16 311	8 995	9
7382		74 500	24 833	8 417	3
7383	News syndicates	(D)	(D)	(D)	(D)
7384		(D)	(D)	(D)	(D)
7389	Businass services, n.e.c. Sign painting shops Interior designing Telephona enswering services Othar business servicas	125 910	37 661	10 205	3
7389 pt.		(D)	(D)	(D)	(D)
7389 pt.		(D)	(D)	(D)	(D)
7389 pt.		115 846	18 593	7 469	6
7389 pt.		130 347	47 311	11 748	3
75	Automotive repeir, services, end parking	188 994	60 072	13 600	3
751	Automotiva rentel end leasing, without drivars Truck rental and leesing, without drivers Passenger car rantel end leasing, without drivers Utility trailer and recreetionel vehicla rental	264 233	73 398	10 722	4
7513		(D)	(D)	(D)	(D)
7514, 5		307 250	73 740	10 600	4
7519		(D)	(D)	(D)	(D)
752 752 pt. 752 pt.	Automobile perking	(D) (D)	(D) (D) -	(D) (D)	(D) (D)
753	Automotive repeir shops  Top, body, end upholstery repeir shops and peint shops  Top and body repair shops  Paint shops	188 017	62 382	14 493	3
7532		173 284	51 706	14 960	3
7532 pt.		175 100	51 285	15 000	3
7532 pt.		141 500	62 889	13 889	2
7538	General eutomotive rapeir shops	182 541	63 649	13 175	3
7538 pt.		147 717	60 490	11 938	2
7538 pt.		411 381	72 597	16 681	6

#### Table 2a. Selected Ratios for Firms Subject to Federal Income Tax for the State: 1987-Con.

[Includes only establishments with payroli. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

7539 pt.   Automotive electrical and fuel system services   200 250   53 400   10 600   4	- TOTISCO MICH	loading to producing obtained to dente, obe appendix 71,				
Automative rispart, services, and parking—Con.			Rec	eipts		
Automotive region Proping — Con.		Kind of business or operation	establishment	employee <sup>1</sup>	per employee <sup>1</sup>	establishment <sup>1</sup>
Table   Committee or committe	75	Automotive repair, services, and parking Con.				
According entitles system report shops  **Grant State**  **According entitles system report shops  **According entitles system	753 7533 4 6		225 019	75 481	17 563	3
The servering and require storps   198 e00   155 add   2 a 759   5 a 759	7, 9					
Automotive terripresson report into the control of the control o	7534	Tire retreading and repair shops	808 400	155 462	24 769	5
Adaptive press   Adap	7537	Automotive transmission repair shops	156 750	60 288	16 750	3
The submotive services, everytin pearl	7539 pt.	Radiator repair	185 167	92 583	29 083	2
Macelamous repair services	7539 pt. 7539 pt.	Automotive electrical and fuel system services Other automotive repair shops, n.e.c.	200 250	53 400	10 600	4 -
Automotive services, except repair and derivantes   200 000   38 405   12 176   5   7   8	754 7542				(D)	(D) (D)
Electrical leaps shope	7549	Automotive services, except repair and carwashes	203 000	38 405	12 176	5
Times   Commercial and electronic regar shape   220 dec   6 91   25 05   3   4   5   5   5   5   5   5   5   5   5						3
Resignation and an exceditioning services and repeat shops.	7622	Radio and television repair shops	165 800	44 213	14 787	4
Watch, clock, and jovely regair.	7623	Refrigeration and air-conditioning service and repair shops	(D)	(D)	(D)	(D)
Miscellaneurs (roar a rhops and related services   225 141   12 500   4 6 864   12 720   2 2 7854   78584   78790   4 6 864   12 720   2 2 78584   78790   4 6 864   12 720   2 2 78584   78790   4 6 864   12 720   2 2 78584   78790   4 6 864   12 720   12 78790		Watch, clock, and jewelry repair	(D)	(D)	(D)	
Vesting repair   104 793   48 624   12 770   28 78.78, 78.78, 84   Answerment and recreation services, including motion pictures and miscreation services including miscreation and services   100 890 25 750 4714 6 6 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	764	Reupholstery and furniture repair				(D)
Repair stops and related services, no.c.   245 005   70 882   19 268   3 3	7692	Welding repair	104 793	48 624	12 720	2
museums		Repair shops and related services, n.e.c.				
Motion picture production, distribution, and services   206 889   54 755   13 176   4	78, 79, 84	Amusement and recreation services, including motion pictures and museums	159 672	31 295	7 204	5
Mickion picture Inheaters, soxopt driven   188 294   25 399   4 591   77	781, 2		206 889	54 765	13 176	4
The products (except motion picture) hands, orchestras, and   134 442   35 131   7 015   4	783	Motion picture theaters				6
Theatrical producers (except motion picture), bands, orchestras, and the company of the company		Drive-in motion picture theaters		39 125		i
### enterfainers   15   333   21   200   1   1   1   1   1   1   1   1   1			134 442	35 131	7 015	4
Services		entertainers	618 400	515 333	21 000	1
Bowling centers		services	(D)	(D)	(D)	(D)
Page 2792,   Commercial sports and other amusement and recreation services, including motions   142,872   30,775   8,181   5,000   100	7929		(D)	(D)	(D)	(D)
142 872   30 775   8 181   5 784   784   784   784   784   785   784	793		202 944	23 120	5 915	9
79 ex. 792, 3, 4, 64   3, 4, 64   24   24   24   24   24   24   24	3; 84	museums			8 181	5
79 ex. 792, 3, 4, 64   3, 4, 64   24   24   24   24   24   24   24	7941	Professional sports clubs and promoters	(D)	(D)	(0)	(D)
Dance studios, schools, and halls					1	
Public golf courses   19857   64 538   23 385   2   2   2   2   2   2   2   6   2   3   2   3   3   2   3   3   3   2   3   3	3, 4; 84	Dance studios, schools, and halls			(D)	
Concept and amusement devices   200 167   46 975   8 671   4 7996   47997   48 975   48 975   48 979   48 979   48 979   48 979   48 979   48 979   48 979   48 979   48 979   48 979   48 9799   48 9799   48 9799   48 9799   48 9799   48 9799   49 97999   49 9799   49 9799   49 9799   49 9799   49 9799   49 9799	7991	Physical fitness facilitiesPublic golf courses	161 684 119 857	64 538	23 385	9 2
Nembership spots and recreation services, including museums, n.e.c.   97 633   25 930   6 011   4 7999 pt.   Concession operators of amusement devices and rides   CD   CD   CD   CD   CD   CD   CD   C	7996	Coin-operated amusement devices	-	-	-	4 =
Concession operators of amusement devices and rides   CD   CD   CD   CD   CD   CD   CD   C						5
Billiard and pool establishments   CD   CD   CD   CD	7999 pt.	Concession operators of amusement devices and rides				(D)
Health services	7999 pt.	Billiard and pool establishments				(D) 3
State   Stat	84				00.400	
Bot   pt.   Offices of doctors of medicine   336 616   66 834   31 820   5 801 pt.   Clinics of doctors of medicine   394 143   59 978   21 522   7						
B02   Offices and clinics of dentists   179 857   44 051   15 246   4   179 313   44 107   15 151   4   1802 pt.   Offices of dentists   179 313   44 107   15 151   4   1602 pt.   Offices and clinics of dentists   218 667   41 000   20 438   5   5   170	801 pt.	Offices of doctors of medicine	336 616	66 834	31 820	5
802 pt   Clinics of dentists   218 667		Offices and clinics of dentists	179 857	44 051		
8043, 9   Offices and clinics of podiatrists and other health practitioners, n.e.c.						
8043, 9   Offices and clinics of podiatrists and other health practitioners, n.e.c.		Offices and clinics of doctors of osteopathy	244 000			3
8043, 9   Offices and clinics of podiatrists and other health practitioners, n.e.c.	8041	Offices and clinics of chiropractors	113 805	50 172	12 591	2
8049   Offices and clinics of health practitioners, n.e.c.	8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	133 154	40 256	14 116	] 3
Skilled nursing care facilities   1 222 750		Offices and clinics of health practitioners, n.e.c.	140 667	36 696	14 667	4
8052   Intermediate care facilities	8051	Nursing and personal care facilitiesSkilled nursing care facilities				65
Nursing and personal care facilities, n.e.c.   -   -   -   -   -   -   -   -   -	8052	Intermediate care facilities	. :	1	Ξ.	
10   10   10   10   10   10   10   10			5 420 250	51 450	17 460	106
	8062	General medical and surgical hospitals	(D)	(D)	(D)	(D)
		Specialty hospitals, except psychiatric	(6)	-	1 (3)	1 ,3,

#### Table 2a. Selected Ratios for Firms Subject to Federal Income Tax for the State: 1987-Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

	national for processing contains the country of the the co	Rece	eipts		
1987 SiC code	Kind of business or operation	Per establishment (dollars)	Per employee <sup>1</sup> (dollars)	Annual payroll per employee <sup>1</sup> (dollars)	Employees per establishment <sup>1</sup> (number)
80	Health services—Con.				
807, 8, 9 807 8071 8072	Other health services Medical and dental laboratories Medical laboratories Dental laboratories Dental laboratories	159 657 141 286 257 125 70 000	25 991 47 855 57 139 35 000	8 981 15 629 17 806 12 615	6 3 5 2
808 809	Home health care services	218 000 156 429	11 922 43 800	4 953 13 120	18 4
8092 8093 8099	Kidney dialysis centers Specialty outpatient facilities, n.e.c. Health and allied services, n.e.c.	(D) (D)	(D) (D)	(D) (D)	(D) (D)
81	Legal services	256 082	81 329	23 227	3
823, 4, 9	Selected educational services	327 300	51 952	19 317	6
823 824 829	Libraries	(D) (D)	(D) (D)	(D) (D)	(D) (D)
83	Social services	68 775	12 991	5 413	5
835 832, 3, 6, 9	Child day care services Other social services	56 580 115 810	10 117 27 954	4 380 10 793	6 4
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	214 652	46 231	18 669	5
871 8711 8712 8713	Engineering, architectural, and surveying services Engineering services Architectural services Surveying services	301 424 357 642 239 765 182 853	51 899 57 160 53 281 32 212	21 991 24 282 18 569 16 611	6 6 5 6
872	Accounting, auditing, and bookkeeping services	167 590	43 515	15 140	4
873 ex. 8733 8731 8732 8734	Research, development, and testing services (except noncommercial research organizations)  Commercial physical and biological research  Commercial economic, sociological, and educational research  Testing laboratories	232 679 (D) (D) 310 071	40 216 (D) (D) 42 146	18 352 (D) (D) 18 913	6 (D) (D) 7
874 8741 8742 8743 8744	Management and public relations services  Management services  Management consulting services  Public relations services  Facilities support management services	111 785 138 269 85 400 66 625	33 330 24 965 52 073 31 353	15 394 11 049 24 902 14 412	3 6 2 2
8748	Business consulting services, n.e.c.	167 167	62 688	31 188	3
89	Services, n.e.c.	173 837	71 875	21 721	2

<sup>1</sup>Based on number of employees for pay period including March 12.

### Table 2b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

	1097		enue	Expe	nses		
1987 SIC code	Kind of business or operation	Per establishment (dollars)	Per employee <sup>1</sup> (dollars)	Per establishment (dollars)	Per employee <sup>1</sup> (dollars)	Annual payroll per employee <sup>1</sup> (dollars)	Employees per establishment <sup>1</sup> (number)
	Total	629 570	30 802	599 555	29 334	14 718	20
7032, 704	Camps and membership lodging	114 538	41 361	101 846	36 778	8 <b>05</b> 6	3
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	354 033	27 950	327 000	25 816	9 421	13
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	3 580 888	3 <b>5</b> 688	3 440 325	34 288	17 938	100
8011 pt., 8021 pt.	Clinics of doctors of medicine and dentists	334 750	66 950	305 125	61 025	17 025	5
805 806 808, 9	Nursing and personal care facilities  Hospitals Other health services	1 241 154 8 890 379 327 900	18 356 38 055 29 541	1 171 538 8 564 207 306 433	17 327 36 659 27 607	9 596 19 140 15 604	68 234 11
81	Legal aid societies and similar legal services	(D)	(D)	(D)	(D)	(D)	(D)
823, 4, 9	Selected educational services	3 <b>7</b> 5 <b>500</b>	45 319	354 786	42 819	14 905	8

### Table 2b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

		Reve	enue	Expe	nses		
1987 SIC code	Kind of business or operation	Per establishment (dollars)	Per employee <sup>1</sup> (dollars)	Per establishment (dollars)	Per employee <sup>1</sup> (dollars)	Annual payroll per employee <sup>1</sup> (dollars)	Employees per establishment <sup>1</sup> (number)
83	Social services	230 047	16 835	211 061	15 445	8 228	14
835 832, 3, 6, 9 832 833 836 839	Child day care services Other social services Individual and family social services Job training and vocational rehabilitation services Residential care Social services, n.e.c.	153 667 254 242 192 076 565 188 267 696 268 733	12 559 18 008 18 839 10 014 26 539 40 310	152 275 229 683 184 380 548 375 230 826 197 767	12 446 16 269 18 084 9 717 22 884 29 665	7 526 8 421 8 710 5 947 12 513 13 490	12 14 10 56 10 7
861, 2, 4, 9	Selected membership organizations	138 505	27 324	130 393	25 723	9 316	5
861 864 862, 9	Business associations	248 574 114 469 120 264	35 084 21 869 43 959	234 979 109 149 107 792	33 165 20 853 39 400	12 523 7 356 14 331	7 5 3
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services	(D)	(D)	(D)	(D)	(D)	(D)
873 874 ex.	Research, development, and testing services Management and public relations services, except facilities support	(D)	(D)	(D)	(D)	(D)	(D)
8744	management services	(D)	(D)	(D)	(D)	(D)	(D)

<sup>&</sup>lt;sup>1</sup>Based on number of employees for pay period including March 12.

### Table 3a. Comparative Statistics Based on 1972 Standard Industrial Classification for Firms Subject to Federal Income Tax for the State: 1987 and 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A.

1972	1987		Establishments Receipts Annual payroll						Paid employees for pay period including March 12			
SIC code	SIC code	Kind of business or operation	1987 (number)	1982 (number)	1987 (\$1,000)	1982 (\$1,000)	Percent change 1982 tc 1987	1987 (\$1,000)	1982 (\$1,000)	Percent change 1982 to 1987	1987 (number)	1982 (number)
		Total, except hospitals	3 798	3 750	861 750	893 850	-3.6	282 306	279 812	.9	21 369	22 927
70	70 ex. 704	Hotels, rooming houses, camps, and other lodging places	454	503	183 991	204 301	-10.0	48 254	49 274	-2.1	5 897	6 752
7011 7011 pt. 7011 pt. 7011 pt. 7011 pt.	7011 pt. 7011 pt. 7011 pt. 7011 pt. 7011 pt.	Hotels and motels Hotels Hotels Stage Hotels, 25 guestrooms or more Hotels, less than 25 guestrooms Motels, motor hotels, and tourist	366 85 57 28	413 96 53 43	168 966 60 817 58 516 2 301	190 328 64 487 60 522 3 965	-11.2 -5.7 -3.3 -42.0	44 498 18 376 17 927 449	46 463 17 203 16 554 649	-4.2 6.8 8.3 -30.8	5 625 2 393 2 336 57	6 452 2 429 2 285 144
7011 pt. 7011 pt.	7011 pt. 7011 pt.	Courts Motels, tourist courts Motor hotels	281 249 32	317 298 19	108 149 87 212 20 937	125 841 106 846 18 995	-14.1 -18.4 10.2	26 122 19 687 6 435	29 260 23 950 5 310	-10.7 -17.8 21.2	3 232 2 540 692	4 023 3 564 459
702, 3, 4 702, 4	702, 3 702	Other lodging places Rooming, boarding, and membership	88	(NC)	15 025	(NC)	(X)	3 756	(NC)	(X)	272	(NC)
703	703	lodgingCamps and recreational vehicle parks _	7 81	(NC) 82	(D) (D)	(NC) 12 735	(X) (D)	(D) (D)	(NC) 2 567	(X) (D)	(D) (D)	(NC) 262
72	72, 7352, 7991 pt.	Personal services	400	416	44 188	39 429	12.1	14 638	13 233	10.6	1 769	1 679
721	721 ex. 7219 pt.	Laundry, cleaning, and garment services, except seamstresses and dressmaking										
7211	7211	servicesPower laundries, family and	87	99	14 <b>7</b> 75	15 076	-2.0	5 105	5 308	-3.8	527	621
7212	7212	commercial*Garment pressing, and agents for	5	6	1 238	1 197	3.4	533	474	12.4	59	63
7213	7213	laundries and drycleaners	4 6	7	(D) 4 758	(D) 4 411	(D) 7.9	(D) 1 829	(D) 1 576	(D) 16.1	(D) 158	(D) 127
7215 7216	7215	Coin-operated laundries and drycleaning	28	33	1 443	2 106	-31.5	337	413	-18.4	66	89
7217 7218	7217 7218	cleaning plants, except us cleaning Carpet and upholstery cleaning Industrial launderers*	27 13 2	39 6 4	2 782 (D) (D)	3 765 512 2 992	-26.1 (D) (D)	1 058 (D) (D)	1 289 219 1 328	-17.9 (D) (D)	119 (D) (D)	187 26 124
7214, 9	7219 pt.	Diaper and other laundry services,	2	2	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
722	722	Photographic studios, portrait	23	22	1 840	1 525	20.7	363	252	44.0	53	38
723, 4 723 724	723, 4 723 724	Beauty and barber shops Beauty shops Barber shops	193 183 10	207 191 16	12 084 11 796 288	11 145 10 503 642	8.4 12.3 -55.2	4 997 4 906 91	4 693 4 444 249	6.5 10.4 -63.5	671 663 8	607 584 23
725 726 729	725 726 729, 7219 pt., 7352, 7991 pt.	Shoe repair shops and shoeshine parlors Funeral service and crematories Miscellaneous personal services	6 27 64	5 31 52	231 8 043 7 215	345 6 408 4 930	-33.1 25.5 46.3	64 2 066 2 043	85 1 678 1 217	-24.7 23.1 67.9	9 155 354	11 144 258

# Table 3a. Comparative Statistics Based on 1972 Standard Industrial Classification for Firms Subject to Federal Income Tax for the State: 1987 and 1982—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A.

		presenting establishment counts, see append		shments	or changes in	Receipts	Ciacomoat		nual payroll	, 4130 30		ees for pay
1972 SIC code	1987 SIC code	Kind of business or operation	1987 (number)	1982 (number)	1987 (\$1,000)	1982 (\$1,000)	Percent change 1982 to 1987	1987 (\$1,000)	1982 (\$1,000)	Percent change 1982 to 1987	1987 (number)	1982 (number)
73	73 ex. 7352; 784; 8731, 2, 4; 874	Business services	555	<b>50</b> 9	96 384	177 783	-45.8	34 463	51 327	-32.9	3 082	3 823
731 7311 7312 7313 7319	731 7311 7312 7313 7319	Advertising Advertising agencies Outdoor advertising services Radio, television, publishers' advertising representatives Advertising, n.e.	2	10 5 2 - 3	2 266 1 025 (D) (D) (D)	1 870 (D) (D) - (D)	21.2 (D) (D) (X) (D)	638 294 (D) (D) (D)	632 (D) (D)	.9 (D) (X) (D)	59 29 (D) (D) (D)	44 (D) (D)
732	732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	26	24	4 889	4 121	18.6	2 120	1 837	15.4	162	174
7331 7332 7333 7339	7331 7334 pt. 7335, 6 7334 pt.,	Direct mail advertising services	1 6 7	1 7 6	(D) (D) 341	(D) 1 178 1 012	(D) (D) -66.3	(D) (D) 92	(D) 197 243	(D) (D) -62.1	(D) (D) 10	(D) 17 26
734 7341 7342 7349	7338 734 7349 pt. 7342 7349 pt.	Services to dwellings and other buildings	98 1 5	78 - 5	1 481 9 456 (D) (D)	1 869 6 409 (D)	-20.8 47.5 (X) (D)	709 4 299 (D) (D)	915 2 892 (D)	-22.5 48.7 (X) (D)	608 (D) (D)	59 579 (D)
736 7361	736, 8744 7361	Personnel supply services  Employment agencies	92 27 10	73 21 11	(D) 6 896 1 295	(D) 1 836 801	(D) 275.6 61.7	(D) 4 484 762	(D) 1 229 540	(D) 264.8 41.1	(D) 580 113	(D) 227 66
7362 7369 737	7363 8744 737	Help supply services Facilities support management services Computer programming, data processing, and other computer related services	17 - 25	10 -	5 601 - 4 065	1 035 - 8 912	-54.4	3 722 - 1 250	689 -	440.2 - -61.3	467	161 -
7372 7374	7371, 2, 3 7374, 5, 6	Computer programming, prepackaged software, and integrated systems design	14 9	8 18	1 832 (D)	(D) 7 560	(D) (D)	399 (D)	(D) 2 632	(D) (D)	36 (D)	(D) 136
7379	7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	2	4	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7391 7392	8731 8732, 874 ex. 8744	Commercial physical and biological research Management, consulting, and public relations services	4 75	8 71	(D) (D)	′890 11 414	(D) (D)	(D) (D)	r340 5 134	(D) (D)	(D) (D)	r24 411
7393 7394	7381, 2 735 ex. 7352, 784	Detective agencies and protective services	25 138	18 124	3 446 36 710	4 335 115 574	-20.5 -68.2	1 837 9 262	2 770 25 559	-33.7 -63.8	205 640	375 1 225
7395 7397 7399 pt. 7399 pt. 7399 pt. 735, 7396, 7399 pt.	7384 8734 7389 pt. 7389 pt. 7389 pt. 7383, 7389 pt.	Photofinishing laboratories* Testing laboratories Sign painting shops Interior designing Telephone answering services Other business services, n.e.c.	12 14 3 2 13 52		(D) 4 341 (D) (D) 1 506 (D)	(D) 5 136 (D) - 1 420 8 644	(D) -15.5 (D) (X) 6.1 (D)	(D) 1 948 (D) (D) 605 (D)	(D) 2 058 (D) - 751 2 521	(D) -5.4 (D) (X) -19.5 (D)	(D) 103 (D) (D) 81 (D)	(D) 113 (D) - 101 222
75	75	Automotive repair, services, and parking	349	328	65 959	6 <b>8 7</b> 22	-4.0	14 933	17 701	- <b>15</b> .6	1 098	1 272
751	751	Automotive rental and leasing, without drivers	30	28	7 927	8 180	-3.1	1 158	1 334	-13.2	108	109
752 7523 7525	752 752 pt. 752 pt.	Automobile parking Parking lots Parking structures	1 1 -	1 1 -	(D) (D)	(D) (D) -	(D) (D)	(D) (D) -	(D) (D)	(D) -	. (D) -	(D) (D)
753 7531 7534 7535	753 7532 pt. 7534 7532 pt.	Automotive repair shops Top and body repair shops Tire retreading and repair shops Paint shops	286 70 5 4	275 72 6 4	53 773 12 257 4 042 566	57 578 12 526 2 974 1 019	-6.6 -2.2 35.9 -44.5	12 493 3 585 644 125	15 608 3 671 548 347	-20.0 -2.4 17.5 -64.0	862 239 26 9	1 097 279 33 22
7538 7538 pt. 7538 pt.	7538 7538 pt. 7538 pt.	General automotive repair shops General automotive repair shops, except diesel Diesel repair shops	159 138 21	140 120 20	29 024 20 385 8 639	31 358 18 855 12 503	-7.5 8.1 -30.9	6 008 4 023 1 985	8 163 4 224 3 939	-26.4 -4.8 -49.6	456 337 119	569 348 221
7539 pt. 7539 pt. 7539 pt. 7539 pt. 7539 pt. 7539 pt.	7533 7536 7537 7539 pt. 7539 pt. 7539 pt.	Automotive exhaust system repair shops Automotive glass replacement shops Automotive transmission repair shops Brake, front end, and wheel alignment. Automotive electrical and fuel system	7 9 12 10 6	5 12 12 9 9	1 165 1 715 1 869 1 223 1 111	1 009 '1 740 2 473 1 503 1 434	15.5 -1.4 -24.4 -18.6 -22.5	293 448 519 363 349	228 '467 708 577 442	28.5 -4.1 -26.7 -37.1 -21.1	18 27 35 25 12	14 r30 44 37 27
7539 pt.	7539 pt.	ServicesOther automotive repair shops, n.e.c	4 -	5 1	801	(D) (D)	(D) (D)	159	(D) (D)	(D) (D)	15 -	(D) (D)

# Table 3a. Comparative Statistics Based on 1972 Standard Industrial Classification for Firms Subject to Federal Income Tax for the State: 1987 and 1982—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A.]

1070	1007		Establis	hments		Receipts		Annual payroll			Paid employees for pay period including March 12		
1972 SIC code	1987 SIC code	Kind of business or operation	1987 (number)	1982 (number)	1987 (\$1,000)	1982 (\$1,000)	Percent change 1982 to 1987	1987 (\$1,000)	1982 (\$1,000)	Percent change 1982 to 1987	1987 (number)	1982 (number)	
75	75	Automotive repair, services, and parking—Con.											
754 7542 7549	754 7542 7549	Automotive services, except repair Carwashes Automotive services, except repair and carwashes	32 18	24 10 14	(D) (D) 2 842	(D) (D) 1 926	(D) (D) 47.6	(D) (D) 901	(D) (D) 561	(D) (D) 60.6	(D) (D) 74	(D) (D) 39	
76	76	Miscellaneous repair services	210	225	48 834	59 591	-18.1	13 594	16 830	-19.2	728	1 162	
762 7622 7623, 9	762 7622 7623, 9	Electrical repair shops Radio and television repair shops Other electrical and electronic repair	51 20	36 18	10 259 3 316	6 918 2 675	48.3 24.0	3 913 1 109	2 418 860	61.8 29.0	187 75	140 62	
7623	7623	shopsRefrigeration and air-conditioning	31	18	6 943	4 243	63.6	2 804	1 558	80.0	112	78	
7629	7629	service and repair shops Electrical and electronic repair	5	4	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)	
700	700	shops, n.e.c.	26	14	(D)	(D)	(D)	(D)	(D) (D)	(D)	(D)	(D)	
763 764 769	763 764 769	Watch, clock, and jewelry repair	1 9 149	180	(D) (D) 38 016	(D) 450 (D)	(D) (D)	(D) (D) 9 487	125 (D)	(D) (D)	(D) (D) 524	(D) 12 (D) 347	
7692 7694	7692 7694	Welding repairArmature rewinding shops	58 10	70 12	6 078 12 091	13 958 12 059	-56.5	1 590 2 502	3 820 4 214	-58.4 -40.6	125 119	347 1 <b>7</b> 8	
7699	7699	Repair shops and related services,	81	98	19 847	(D)	(D)	5 395	(D)	(D)	280	(D)	
78, 79	78 ex. 784; 79 ex. 7991 pt.; 84	Amusement and recreation services, including motion pictures	257	238	42 424	36 436	16.4	9 774	8 458	15.6	1 316	1 353	
781, 2	781, 2	Motion picture production, distribution,	9	4	1 862	363	412.9	448	85	427.1	34	16	
783	783	and services  Motion picture theaters	42		6 749	9 029		1 235	1 460	-15.4	262	416	
7832	7832	Motion picture theaters, except drive-	34	40	6 436	7 872	-18.3	1 166	1 234			403	
7833	7833	Drive-in motion picture theaters	8	17	313	1 157			226			13	
791 <b>7</b> 92	791 792	Dance studios, schools, and halls Theatrical producers (except motion picture), bands, orchestras, and entertainers	5	5	(D) 3 092	(D) r919		(D)	(D)	(D) 82.6	(D) 6	(D)	
7922	7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	3		(D)	(D)		(D)	(D)	(D)	(D)	(D)	
7929	7929	Bands, orchestras, actors, and other entertainers and entertainment groups	2	1	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)	
793 7932	793, 7999 pt. 7999 pt.	Bowling centers, and billiard and pool establishmentsBilliard and pool establishments	39	34	(D) (D)	6 790 (D)		(D) (D)	1 657 (D)	(D) (D) (D)	(D) (D)	297 (D)	
7933	793	Bowling centers	36	32	7 306	(D)	(D)	1 869	(D)		316	(D) (D)	
794 <b>79</b> 41	794 7941	Commercial sports Professional sports clubs and			(D)	(D)			(D)			(D)	
7948	7948	promotersRacing, including track operation	1 1	1 1	(D) (D)	(D) (D)	(D) (D)	(D) (D)	(D) (D)	(D) (D)	(D) (D)	(D) (D)	
7992 7993	7992 7993	Public golf coursesCoin-operated amusement devices			839 3 711	(D) 5 081			(D) 866	(D) -20.9	13 79	(D) 94	
<b>7</b> 996 <b>7</b> 997	7996 7991 pt.,	Amusement parks _= Membership gymnasiums, sports and	-	-	-	-	-	-		_	-	-	
7999	7997 7991 pt., 7999 pt.,	recreation clubsAmusement and recreation services,			(D) (D)	7 322 7 243	' '		2 332 1 928	' '		219 290	
<b>7</b> 999 pt.	84 7999 pt.	Concession operators of amusement devices and rides	1	_	(D)	_	. (x)	(D)	_	(X)	(D)	_	
7999 pt. 7999 pt.	7999 pt. 7991 pt., 7999 pt.,	Carnivals, circuses, and fairs Other commercial recreation and amusements		82	(D)	7 243	-	-	1 928	-	_	290	
80 ex. 806	84 80 ex. 806	Health services, except hospitals	730	743	195 <b>2</b> 53	146 610	33.2	83 163	61 684	34.8	3 998	3 430	
801 802	801 pt. 802 pt.	Offices of doctors of medicine Offices of dentists	328 214		110 410 38 373				40 379 9 948			1 551 850	
803	803	Offices and clinics of doctors of osteopathy	8	5	1 952	476	310.1	908	305	197.7	26	17	
8041 8042	8041 8042	Offices and clinics of chiropractors Offices and clinics of optometrists	41 56		4 666 12 714		78.0 42.3		657 1 917			57 157	
805	805	Nursing and personal care facilities				9 720			5 754		782	593	
807	807	Medical and dental laboratories	21		2 967	2 995			1 033 676			72 42	
8071 8072	8071 8072	Medical laboratories  Dental laboratories			2 057 910	1 768 1 227	-25.8		357			30	
8049; 808, 9	801 pt.; 802 pt.; 8043, 9; 808, 9	Other health services, n.e.c.	. 50	38	9 498	4 525	109.9	3 493	1 691	106.6	301	133	

# Table 3a. Comparative Statistics Based on 1972 Standard Industrial Classification for Firms Subject to Federal Income Tax for the State: 1987 and 1982—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A.

	4007	Kind of business or operation	Establishments Receipts				Aı	nnual payroll		Paid employees for pay period including March 12		
1972 SIC code	1987 SIC code	Kind of business or operation	1 <b>9</b> 87 (number)	1 <b>9</b> 82 (number)	1987 (\$1,000)	1 <b>9</b> 82 (\$1,000)	Percent change 1982 to 1987	1987 (\$1,000)	1 <b>9</b> 82 (\$1,000)	Percent change 1982 to 1987	1987 (number)	1982 (number)
81	81	Legal services	316	297	80 922	49 236	64.4	23 111	14 986	54.2	995	856
823, 4, 9	823, 4, 9	Selected educational services	10	13	3 273	4 881	-33.0	1 217	1 703	-28.5	63	92
823 824 82 <b>9</b>	823 824 829	Libraries	- 4 6	- 4 9	(D) (D)	(D) (D)	(D) (D)	(D) (D)	(D) (D)	(D) (D)	(D) (D)	(D) (D)
83	83	Social services	102	69	7 015	3 716	88.8	2 923	1 505	94.2	540	295
835 832, 3, 6, 9	835 832, 3, 6, 9	Child day care services Other social services	81 21	58 11	4 583 2 432	2 521 1 195	81.8 103.5	1 984 939	1 074 431	84.7 117.9	4 <b>5</b> 3 87	243 52
891	871	Engineering, architectural, and surveying services	177	216	53 352	67 756	-21.3	22 607	29 839	-24.2	1 028	1 380
8911 pt. 8911 pt. 8911 pt.	8711 8712 8713	Engineering services Architectural services Surveying services	10 <b>9</b> 34 34	114 48 54	38 983 8 152 6 217	40 861 11 990 14 <b>9</b> 05	-4.6 -32.0 -58.3	16 560 2 841 3 206	17 532 <b>5</b> 022 7 285	-5.6 -43.4 -56.0	<b>6</b> 82 153 193	747 248 385
893	872	Accounting, auditing, and bookkeeping services	195	164	32 680	30 578	6.9	11 370	11 985	-5.1	751	766
892, 9	89	Other services	43	(NC)	7 475	(NC)	(X)	2 259	(NC)	(X)	104	(NC)

Note: Comparability is limited for selected kind-of-business categories due to changes in the method of assigning tax status in the 1987 census. For an explanation of the differences in assigning tax status between 1982 and 1987, see appendix A.

# Table 3b. Comparative Statistics Based on 1972 Standard Industrial Classification for Firms Exempt From Federal Income Tax for the State: 1987 and 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A.]

1972 1987		Establishments Expenses			Annual payroll			Paid employees for pay period including March 12				
SIC code	SIC code	Kind of business or operation	1 <b>9</b> 87 (number)	1 <b>9</b> 82 (number)	1987 (\$1,000)	1982 (\$1,000)	Percent change 1982 to 1987	1987 (\$1,000)	1982 (\$1,000)	Percent change 1982 to 1987	1987 (number)	1982 (number)
		Total, except hospitals	611	557	135 353	85 939	57.5	62 848	41 596	51.1	6 306	5 008
7011 pt., 7032, 704	7032, 704	Hotels, camps, and membership iodging	13	(NC)	1 324	(NC)	(X)	290	(NC)	(X)	36	(NC)
7391, 2, 7	873 ex. 8733, 874 ex. 8744	Research, testing, and consulting services	3	2	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7391	8731	Commercial physical and biological research	1		(D)	_	(X)	(D)	_	(X)	(D)	
73 <b>9</b> 2	8732, 874 ex.	Management, consulting, and public relations services	2	2	(D)	(D)	(A)	(D)	* (D)	(A) (D)	(D)	(D)
7397	8744 8734	Testing laboratories	_	_	-	-	_	-	(_,	-	_	-
792, 7997, 7999 pt., 84	792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	30	31	9 810	8 499	15.4	3 580	2 735	30.9	380	311
792	792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	2	1	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7997	7991 pt., 7997	Membership gymnasiums, sports and recreation clubs	18	20	4 294	3 343	28.4	1 794	1 472	21.9	237	211
7 <b>9</b> 99 pt. 7 <b>9</b> 99 pt.,	7999 pt. 84	Fairs Museums, art galleries, and botanical	1	4	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
84		and zoological gardens	9	6	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
805, 8, 9	8011 pt., 8021 pt., 805, 8, 9	Selected health services	51	36	26 864	21 138	27.1	14 312	11 737	21.9	1 252	1 026
805 808	805 8011 pt., 8021 pt., 8092, 3	Nursing and personal care facilities Outpatient care facilities	13 28	13 19	15 230 8 423	13 305 5 77 <b>9</b>	14.5 45.8	8 43 <b>5</b> 4 664	7 801 2 <b>9</b> 73	8.1 56.9	879 246	788 174
80 <b>9</b>	8092, 3 808, 8099	Home health care, and health and allied services, n.e.c.	10	4	3 211	2 054	56.3	1 213	963	26.0	127	64
81	81	Legal ald societies and similar legal services	4	4	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
823, 4, 9	823, 4, 9	Selected educational services	14	16		3 134	58.5	1 729	1 168	48.0	116	89
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# Table 3b. Comparative Statistics Based on 1972 Standard Industrial Classification for Firms Exempt From Federal Income Tax for the State: 1987 and 1982—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A.

1972 SIC code	1097	1987 SIC code Kind of business or operation	Establishments Expenses			Aı	nnual payroll	Paid employees for pay period including March 12				
SIC code	SIC code	Kind of business or operation	1987 (number)	1982 (number)	1987 (\$1,000)	1982 (\$1,000)	Percent change 1982 to 1987	1987 (\$1,000)	1982 (\$1,000)	Percent change 1982 to 1987	1987 (number)	1982 (number)
83	83	Social services	212	178	44 745	23 006	94.5	23 837	13 679	74.3	2 897	1 974
835 832, 3, 6, 9	835 832, 3, 6, 9	Child day care servicesOther social services	51 161	48 130	7 766 36 979	4 786 18 220	62.3 103.0	4 696 19 141	3 117 10 562	50.7 81.2	624 2 273	520 1 454
<b>861, 2, 4,</b> 9	861, 2, 4, 9	Selected membership organizations	<b>27</b> 5	266	35 <b>8</b> 58	27 466	30.6	12 986	11 244	15.5	1 394	1 485
861 864 862, 9	861 864 862, 9	Business associations Civic, social, and fraternal associations Other membership organizations	47 175 53	47 168 51	11 044 19 101 5 713	7 429 15 713 4 324	48.7 21.6 32.1	4 170 6 738 2 078	3 450 5 971 1 823	20.9 12.8 14.0	333 916 145	303 1 047 135
892	8733	Noncommercial research organizations _	9	(NC)	(D)	(NC)	(X)	(D)	(NC)	(X)	(D)	(NC)

Note: Comparability is limited for selected kind-of-business categories due to changes in the method of assigning tax status in the 1987 census. For an explanation of the differences in assigning tax status between 1982 and 1987, see appendix A.

# Table 4a. Summary Statistics Based on 1972 Standard Industrial Classification for Industries Having a Classification Change Between 1972 and 1987 for Firms Subject to Federal Income Tax for the State: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A.

1972 SIC code	1987 SIC code	Kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
7214 7219	7219 pt. 7219 pt.	Diaper service*	- 2	(D)	_ (D)	(D)	(D)
7299		Miscellaneous personal services	64	7 215	2 043	564	354
	7219 pt. 7291	Seamstresses and dressmaking services Tax return preparation services	16	1 630	487	190	141
	7352 7991 pt.	Medical equipment rental and leasingPhysical fitness centers, except gymnasiums and athletic clubs	10 14	1 936 2 159	556 702	134 173	32 133
	7299	Miscellaneous personal services, n.e.c.	24	1 490	298	67	48
7321		Consumer credit reporting agencies, mercantile reporting agencies, and	26	4 889	2 120	493	162
	7322	adjustment and collection agenciesAdjustment and collection services	15	3 336	1 542	362	111
	7323	Credit reporting services	11	1 553	578	131	51
7332	7334 pt.	Blueprinting and photocopying services	6	(D)	(D)	(D)	(D)
7333	7335	Commercial photography, art, and graphics	7 2	341 (D)	92	17 (D)	10 (D)
	7336	Commercial photographyCommercial art and graphic design	5	(D)	(D) (D)	(D)	(D)
7339		Stenographic services; and reproduction services, n.e.c.	14	1 481	709	173	34 34
	7338 7334 pt.	Secretarial and court reporting services	14	1 481	709	173	34
7341	7349 pt.		1	(D)	(D) (D)	(D)	(D)
7349	7349 pt.	Window cleaningOther building cleaning and maintenance services, n.e.c.	92	(D)	(D)	(D)	(D)
7351	7383	News syndicates	3	(D)	(D)	(D)	(D)
7372		Computer programming, prepackaged software, and integrated systems design	14	1 832	399	84	36
	7371	Computer programming services	11	(D)	(D)	(D)	(D)
	7372 7373	Prepackaged softwareComputer integrated systems design	1 2	(D) (D)	(D) (D)	(D) (D)	(D) (D) (D)
7374	1	Data processing services	9	(D)	(D)	(D)	(D)
, , ,	7374 7375	Computer processing and data preparation services	9	(D)	(D)	(D)	(D)
	7376	Computer facilities management services	-	-	-	-	-
7379		Computer rental and leasing, maintenance, and related services	2	(D)	(D)	(D)	(D)
	7377	Computer rental and leasing	1	(D) (D)	(D) (D)	(D) (D)	(D) (D) (D)
	7379	Computer related services, n.e.c.	-	-	-	-	-
7391	8731	Commercial physical and biological research	4	(D)	(D)	(D)	(D)
7392	8741	Management, consulting, and public relations services	75 26	(D) 3 595	(D) 1 591	(D) 358	(D) 144
	8742	Management consulting services	25	2 135	1 021	188	41
	8743 8732	Public relations servicesCommercial economic, sociological, and educational research	8 10	533 (D)	245 (D)	50 (D)	17 (D) 16
	8748	Business consulting services, n.e.c.	6	1 003	499	203	
7393	7004	Detective agencies and protective services	25 21	3 446 3 148	1 837 1 736	534 490	205 193
	7381 7382	Security systems services		298	101	44	1 12

# Table 4a. Summary Statistics Based on 1972 Standard Industrial Classification for Industries Having a Classification Change Between 1972 and 1987 for Firms Subject to Federal Income Tax for the State: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A.

1972 SIC code	1987 SIC code	Kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
7394	7353 7841 7359	Equipment rental and leasing services Heavy construction equipment rental and leasing Video tape rental Equipment rental and leasing, n.e.c.	138 12 52 74	36 710 8 453 6 991 21 266	9 262 1 465 1 396 6 401	2 107 315 300 1 492	640 89 199 352
7395 7396 7397 7399	7384 7389 pt. 8734 7389 pt.	Photofinishing laboratories* Trading stamp services Testing laboratories Miscellaneous business services, n.e.c.	12 - 14 67	(D) 4 341 8 436	(D) 1 948 2 286	(D) - 453 545	(D) - 103 224
7512	7514 7515	Passenger car rental and leasing, without drivers	24 22 2	7 374 (D) (D)	1 060 (D) (D)	252 (D) (D)	100 (D) (D)
7523 7525	7521 pt. 7521 pt.	Parking lots	1 -	(D)	(D)	(D)	(D)
7531 7535	7532 pt. 7532 pt.	Top and body repair shopsPaint shops	70 4	12 257 566	3 585 125	869 33	239 9
7539	7533 7536 7537 7539	Automotive exhaust, glass, transmission, and repair shops, n.e.c	48 7 9 12 20	7 884 1 165 1 715 1 869 3 135	2 131 293 448 519 871	484 58 111 121 194	132 18 27 35 52
7813 7814 7823 7824	7812 pt. 7812 pt. 7822 pt. 7822 pt.	Motion picture production, except for television	2 1 2 -	(D) (D) (D)	(D) (D) (D)	(D) (D) (D)	(D) (D) (D)
7932	7999 pt.	Billiard and pool establishments	3	(D)	(D)	(D)	(D)
7997	7991 pt. 7997	Membership gymnasiums, sports and recreation clubs  Membership gymnasiums and athletic clubs  Membership sports and recreation clubs	34 4 30	(D) (D) 5 727	(D) (D) 2 177	(D) (D) 231	(D) (D) 135
7999	8412 8422 7991 pt. 7999 pt.	Amusement and recreation services, n.e.c.  Museums and art galleries	96 1 - 1 94	(D) (D) (D) 8 260	(D) (D) - (D) 1 972	(D) (D) (D) 364	(D) (D) (D) 317
8011 8021	8011 pt. 8021 pt.	Offices of doctors of medicine Offices of dentists	328 214	110 410 38 373	52 566 13 181	13 889 3 286	1 652 870
8049	8043 8049	Offices and clinics of podiatrists and other health practitioners, n.e.c. Offices and clinics of podiatrists Offices and clinics of health practitioners, n.e.c.	26 8 18	3 462 930 2 532	1 214 202 1 012	249 40 209	86 17 69
8059	8052 8059	Nursing and personal care facilities, except skilled nursing care facilities Intermediate care facilities Nursing and personal care facilities, n.e.c.	=	Ξ	Ē	Ē	- - -
8081	8011 pt. 8021 pt. 8092 8093	Outpatient care facilities Clinics of doctors of medicine Clinics of dentists Kidney dialysis centers Specialty outpatient facilities, n.e.c.	16 7 3 - 6	(D) 2 759 656 - (D)	(D) 990 327 - (D)	(D) 196 76 - (D)	(D) 46 16 - (D)
8091	8082 8099	Home health care, and health and allied services, n.e.c.  Home health care services.  Health and allied services, n.e.c.	8 7 1	(D) 1 526 (D)	(D) 634 (D)	(D) 140 (D)	(D) 128 (D)
8241 8249	8249 pt. 8249 pt.	Correspondence schools	- 4	- (D)	- (D)	- (D)	- (D)
8911	8711 8712 8713	Engineering, architectural, and surveying services Engineering services Architectural services Surveying services	177 109 34 34	53 352 38 983 8 152 6 217	22 607 16 560 2 841 3 206	5 870 4 361 747 762	1 028 682 153 193
8931	8721	Accounting, auditing, and bookkeeping services	195	32 680	11 370	2 795	751

# Table 4b. Summary Statistics Based on 1972 Standard Industrial Classification for Industries Having a Classification Change Between 1972 and 1987 for Firms Exempt From Federal Income Tax for the State: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explenation of terms end comperebility of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explenation of changes in kind-of-business classifications between 1982 end 1987, also see appendix A.

1972 SIC code	1987 SIC code	Kind of business or operation	Esteblish- ments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First querter payroll (\$1,000)	Peid employees for pay period including March 12 (number)
7391	8731	Commercial physical end biological research	1	(D)	(D)	(D)	(D)
7392	8732 8741 8742 8743 8748	Management, consulting, and public relations services Commercial economic, sociological, and educational research Management services Management consulting services Public relations services Business consulting services, n.e.c.	2 - 1 1 - -	(D) (D) (D)	(D) (D) (D)	(D) (D) (D)	(D) (D) (D)
7397	8734	Testing laboratories	-	_	-	-	-
7997	7991 pt. 7997	Membership gymnasiums, sports and recreation clubs  Membership gymnasiums and athletic clubs  Membership sports and recreation clubs	18 1 17	4 262 (D) (D)	1 794 (D) (D)	376 (D) (D)	237 (D) (D)
7999 pt.	7999 pt. 8412 pt. 8422 pt.	Fairs, and commercial museums, art galleries, and botanical and zoological gardens	3 1 2 -	(D) (D) (D)	(D) (D) (D)	(D) (D) (D)	(D) (D) (D)
8059	8052 8059	Nursing and personal care facilities, except skilled nursing cere facilities Intermediate care facilities Nursing and personal care facilities, n.e.c.	5 4 1	4 549 (D) (D)	2 251 (D) (D)	578 (D) (D)	220 (D) (D)
8081	8011 pt. 8021 pt. 8092 8093	Outpatient care facilities	28 8 - - 20	8 996 2 678 - 6 318	4 664 681 - 3 983	1 153 175 - - 978	246 40 - - 206
8091	8082 8099	Home health care, and health and allied services, n.e.c. Home health care services. Health and allied services, n.e.c.	10 8 2	3 519 (D) (D)	1 213 (D) (D)	281 (D) (D)	127 (D) (D)
8241 8249	8249 pt. 8249 pt.	Correspondence schools	- 5	289	- 59	- 12	- 8
8411 8412	8412 pt. 8422 pt.	Noncommercial museums and art galleries	7 -	975	280	58	20
8922	8733	Noncommercial research organizations	9	(D)	(D)	(D)	(D)

#### Table 5. Summary Statistics for Firms Subject to Federal Income Tax for Counties and for

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including

Įinc	ludes only establishments with payroli.	For mean	meaning of abbreviations and symbols,			Introductory	text. For explanation of terms and comparability of 1982 and 1987 censuses, including  Unincorporated businesses or operations  Selected kind-of-business or operation groups							
	Geographic area	Estab- lish- ments (number)		Annual payroll (\$1,000)	First quarter payroll (\$1,000)	including March 12	Individual proprie- torships	Partner- ships (number)	Hotels, rooming houses, camps, and other lodging places (except membership lodging) (SIC 70 ex. 704)		Personal services (SIC 72)		Business services (SIC 73)	
			Receipts (\$1,000)						Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
1	Wyoming	3 802	883 463	289 678	68 850	21 791	1 701	445	454	183 991	376	<b>40 09</b> 3	420	77 548
2 3 4	Albany County Laramie Balance of county	231 221 10	61 805 60 176 1 629	22 467 21 915 552	5 170 5 025 145	1 468 1 374 94	92 88 4	28 28 -	22 18 4	8 767 8 586 181	23 23 -	3 635 3 635 -	18 18	2 245 2 245 -
5	Big Horn County	51	4 984	1 508	307	123	27	7	7	(D)	5	409	4	627
6 7 8	Campbell County Gillette Balance of county	255 219 36	62 728 57 204 5 524	19 614 17 939 1 675	4 668 4 284 384	1 394 1 240 154	113 92 21	36 36 -	10 10 -	6 539 6 539 -	26 25 1	2 449 (D) (D)	39 30 9	4 894 3 244 1 650
9 10 11	Carbon County Rawlins Balance of county	113 80 33	30 974 22 861 8 113	9 277 6 493 2 784	2 012 1 576 436	770 546 224	48 32 16	18 18 -	28 17 11	9 756 6 558 3 198	10 9 1	840 (D) (D)	5 4 1	6 113 (D) (D)
12 13 14 15	Converse County Douglas Glenrock Balance of county	83 63 16 4	10 994 8 762 1 528 704	3 054 2 395 532 127	796 596 170 30	366 303 53 10	51 41 8 2	8 7 1 -	13 11 1 1	3 275 (D) (D) (D)	8 7 - 1	(D) (D) - (D)	9 7 2 -	976 (D) (D)
16	Crook County	24	3 039	604	126	83	16	2	6	988	2	(D)	-	-
17 18 19 20	Fremont County Lander Riverton Balance of county	274 93 147 34	66 568 30 589 33 238 2 741	25 274 12 735 11 588 951	7 118 3 647 3 161 310	1 643 743 841 59	124 41 60 23	22 6 16	29 5 11 13	5 194 1 215 3 366 613	26 6 18 2	4 904 (D) (D) (D)	27 6 17 4	2 403 382 1 777 244
21 22 23	Goshen County Torrington Balance of county	65 54 11	9 954 8 978 976	2 827 2 668 159	643 611 32	297 274 23	36 27 9	13 11 2	6 4 2	1 379 (D) (D)	10 9 1	962 (D) (D)	5 5 -	216 216 -
24 25 26	Hot Springs County Thermopolis Balance of county	49 49 -	7 228 7 228 -	2 394 2 394 -	491 491 -	232 232 -	23 23 -	3 3 -	10 10 -	1 983 1 983 -	6 6 -	808 808 -	2 2 -	(D) (D)
27 28 29	Johnson County Buffalo Balance of county	62 49 13	7 104 5 296 1 808	1 793 1 396 397	384 336 48	181 148 33	36 30 6	11 9 2	17 11 6	3 227 1 886 1 341	8 8 -	700 700 -	4 2 2	(D) (D) (D)
30 31 32	Laramie County Cheyenne Balance of county	510 461 49	136 831 128 640 8 191	50 671 47 479 3 192	12 244 11 453 791	3 676 3 339 337	213 185 28	60 55 5	31 28 3	20 550 20 197 353	60 55 5	7 791 7 136 655	68 61 7	11 506 9 803 1 703
33 34 35	Lincoln County Kemmerer Balance of county	76 24 52	7 099 2 338 4 761	1 785 859 926	364 185 179	193 70 123	49 12 37	12 7 5	20 3 17	1 782 (D) (D)	7 5 2	406 (D) (D)	4 1 3	(D) (D) (D)
36 37 38 39	Natrona County Casper Evansville Balance of county	595 539 10 46	147 529 134 377 1 873 11 279	54 156 50 308 485 3 363	13 634 12 793 142 699	3 562 3 312 71 179	222 204 5 13	50 40 3 7	22 20 1 1	9 301 (D) (D) (D)	56 51 2 3	7 246 6 877 (D) (D)	90 77 2 11	22 389 16 767 (D) (D)
40	Niobrara County	19	1 501	538	118	68	12	-	6	500	3	(D)	-	-
41 42 43 44	Park County Cody Powell Balance of county	254 142 65 47	61 863 24 090 7 640 30 133	16 975 7 416 2 413 7 146	3 169 1 591 612 966	1 208 492 222 494	125 70 42 13	30 20 5 5	43 20 3 20	31 875 (D) (D) (D)	29 18 11 -	1 510 1 146 364	14 6 5 3	2 553 (D) 848 (D)
45 46 47	Platte County Wheatland Balance of county	52 44 8	7 199 6 201 998	1 960 1 764 196	414 379 35	204 176 28	31 27 4	9 8 1	8 4 4	1 794 (D) (D)	7 5 2	465 (D) (D)	4 4 -	300 300 -
48 49 50	Sheridan County Sheridan Balance of county	212 189 23	49 949 45 603 4 346	16 346 15 163 1 183	3 984 3 754 230	1 372 1 259 113	109 97 12	20 19 1	23 15 8	8 791 5 853 2 938	21 21 -	1 863 1 863 -	21 19 2	3 577 (D) (D)
	Sublette County	49	6 977	2 186	395	144	28	9	14	976	3	(D)	4	1 140
52 53 54 55	Sweetwater County Green River Rock Springs Balance of county	256 46 198 12	69 340 6 018 48 497 14 825	20 647 2 418 15 623 2 606	5 018 714 3 741 563		110 22 85 3	36 7 27 2	28 7 20 1	22 356 (D) (D) (D)	28 5 23 -	2 250 336 1 914	33 2 26 5	4 360 (D) 3 317 (D)
56 57 58	Teton County	328 223 105	84 799 50 582 34 217	21 496 12 819 8 677	4 242 2 702 1 540	1 919 908 1 011	127 87 40	34 25 9	87 44 43	36 506 11 942 24 564	16 14 2	1 732 (D) (D)	30 24 6	5 062 4 648 414
59 60 61		136 107 29	30 950 24 828 6 122	9 996 8 591 1 405	2 661 2 307 354	909 766 143	53 41 12	19 13 6	11 9 2	5 343 (D) (D)	9 6 3	517 406 111	29 24 5	7 301 6 127 1 174
62 63 64	Washakie County Worland Balance of county	69 58 11	9 219 7 628 1 591	2 734 2 435 299	584 529 55	225 199 26	34 28 6	13 11 2	8 5 3	1 304 729 575	5 5 -	(D) (D)	8 6 2	811 (D) (D)
65 66 67	Newcastle	39 32 7	4 829 3 024 1 805	1 376 858 518	308 213 95	87	22 17 5	5 5 -	5 2 3	(D) (D) (D)	8 6 2	489 (D) (D)	2 2 -	(D) (D)

#### Places With 2,500 Inhabitants or More: 1987

revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by A, see appendix F]

					Selected kind	l-of-business	or operation gr	oups – Con.					
Automotiv services park (SIC	s, and ing	Miscellaned servid (SIC	ces	Amuseme recreation including pictures and (SIC 78,	services, motion museums		services 80)	Legal si (SIC		Social s (SIC	services 83)	Engineering, research, ma and related (except none research org (SIC 87 e	anagement, d services commercial janizations)
Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
349	65 959	210	48 834	323	51 574	734	216 966	316	80 922	102	7 015	465	99 813
24 22 2	7 742 (D) (D)	8 8 -	(D) (D) -	20 17 3	4 189 (D) (D)	53 53	17 251 17 251 -	19 19 -	3 407 3 407	7 7 -	919 919 -	28 28 -	8 844 8 844 -
6	637	3	(D)	4	166	10	1 603	4	285	2	(D)	5	366
34 26 8	4 680 3 791 889	26 18 8	12 928 11 819 1 109	20 16 4	6 421 5 781 640	43 42 1	13 786 (D) (D)	13 13 -	2 974 2 974 -	4 4 -	(D) (D)	36 33 3	7 758 6 909 849
9 6 3	1 209 1 069 140	3 2 1	(D) (D) (D)	8 4 4	2 792 (D) (D)	26 20 6	7 458 5 861 1 597	12 10 2	1 129 (D) (D)	1 1 -	(D) (D)	10 6 4	1 082 794 288
3 2 -	434 (D)	5 3 1	701 (D) (D)	5 2 3	414 (D) (D)	13 10 3	2 929 2 416 513	9 7 2	779 (D) (D)	3 3 -	(D) (D)	14 11 3	820 630 190
1 4	(D) 485	1	(D) (D)	3	(D)	- 2	(D)	2	- (D)		_	4	328
21	3 359	13	1 005	18	2 433	67	36 681	22	4 057	16	(D)	34	5 811
8 11 2	(D) 2 683 (D)	6 3	(D) (D) (D)	5 12 1	(D) 1 509 (D)	27 36 4	21 043 15 344 294	11 11 -	1 078 2 979 -	8 6 2	(D) (D) 405 (D)	13 18 3	(D) 3 342 (D)
8 5 3	1 850 1 486 364	7 4 3	584 248 336	5 5 -	502 502 -	10 8 2	3 029 (D) (D)	5 5	850 850 -	4 4 -	103 103 -	5 5 -	479 479 -
7 7 -	582 582 -	2 2 -	(D) (D) -	4 4 -	603 603	9 9 -	1 622 1 622	4 4 -	439 439 -	1 1 -	(D) (D)	4 4 -	(D) (D)
5 3 2	477 (D) (D)	1 - 1	(D) (D)	6 6 -	313 313 -	8 6 2	607 (D) (D)	6	1 214 1 214 -	1 1 -	(D) (D)	5 5 -	316 316
40 28 12	7 420 6 382 1 038	22 17 5	5 649 (D) (D)	24 18 6	4 275 3 870 405	109 104 5	39 729 39 221 508	68 67 1	20 559 (D) (D)	12 11 1	1 763 (D) (D)	71 67 4	14 555 (D) (D)
7 1 6	968 (D) (D)	3 2 1	192 (D) (D)	12 2 10	696 (D) (D)	12 4 8	1 352 468 884	4 2 2	453 (D) (D)	1 1 -	(D) (D)	6 3 3	1 055 (D) (D)
67 58	12 090 10 930	47 37	13 560 10 598	26 24	4 489 (D)	125 123	36 879	50 48	16 177	13 10	962 (D) (D)	83 78	21 842 21 176
1 8	(D) (D)	1 9	(D) (D)	2	(D)	1	(D) (D) (D)	1	(D) (D) (D)	1 2	(D) (D)	5	666
19	2 216	24 10	4 376 1 187	31 18	(D) 3 741 (D)	3 49 37	(D) 9 877 (D)	3 13 8	143 2 028 1 511	7 5	169 (D)	2 22 13 8	(D) 3 446 (D) 673 (D)
19 5 9 5	(D) 1 235 (D)	8	4 376 1 187 1 085 2 104	18 5 8	(D) (D) (D)	11	(D) 1 826 (D)	5 -	517 -	2	(D)	8 1	673 (D)
3 2 1	304 (D) (D)	3 -	(D) (D)	7 7 -	728 728 -	6 6 -	1 693 1 693 -	6 5 1	1 156 (D) (D)	1 1 -	(D) (D) -	7 7 -	444 444 -
16 13 3	1 834 (D) (D)	10 7 3	615 (D) (D)	13 12 1	1 728 (D) (D)	50 48 2	12 311 (D) (D)	18 18 -	4 942 4 942	9 6 3	(D) 312 (D)	29 28 1	13 778 (D) (D)
1	(D)	4	(D)	5	283	5	1 270	3	(D)	1	(D)	8	1 393
36 6 28 2	10 553 471 (D) (D)	9 - 7 2	4 104 - (D) (D)	19 5 14	2 064 349 1 715	55 12 43	14 139 2 450 11 689	16 4 12	2 836 533 2 303	7 1 6 -	585 (D) (D)	25 4 19 2	6 093 1 063 (D (D
15 7 8	5 062 1 688 3 374	8 8	831 831	63 36 27	10 674 7 420 3 254	34 32 2	6 666 (D) (D)	22 21 1	11 369 (D) (D)	4 3 1	224 (D) (D)	44 31 13	6 496 4 593 1 903
9 7 2	1 970 (D)	7 6	1 327 (D) (D)	22 16 6	4 497 (D) (D)	22 17 5	3 538 2 539 999	8 8 -	3 664 3 664	5 3 2	(D) (D) (D)	13 11 2	2 657 (D (D
12 10 2	1 842 (D) (D)	2	(D) (D) (D)	3 3	283 283	16 15	2 461 (D) (D)	5 4 1	746 (D) (D)	2 2 -	(D) (D)	6 6 -	858 858
3 3	(D) (D)	2 2	(D) (D)	3 3	104 104	7 6	1 107 (D) (D)	4 4	364 364	1	(D)	4	834 834

### Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1987

1007						Paid employees	busine	rporated sses or ations
1987 SIC code	Geographic area and kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	for pay period including March 12 (number)	Individual proprie- torships (number)	Partner- ships (number)
	CASPER							
	Totai	539	134 377	50 308	1 <b>2 7</b> 93	3 312	204	40
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	20	(D)	(D)	(D)	(D)	6	, 5
7011	Hotels and motels	19	(D)	(D)	(D)	(D)	6	4
7011 pt. 7011 pt. 702, 3	Hotels	13 1	(D) (D) (D)	(D) (D)	(D) (D) (D)	(D) (D) (D)	1 5 -	2 2 1
72	Personal services	51	6 877	2 415	618	258	28	6
721 7211	Laundry, cleaning, and garment services Power laundries, family and commercial*	12	(D)	(D)	(D)	(D)	5 -	1
7213 7215	Linen supply* Coin-operated laundries and drycleaning	1 2 6	(D) (D) 780	(0)	(D) (D)	(D) (D)	1	-
7216 7217 7218 7212, 9	Drycleaning plants, except rug cleaning* Carpet and uphoistery cleaning Industrial launderers* Other laundry, cleaning, and garment services*	3	(D)	357 (D) - -	90 (D) - -	(D) - -	2 2 - -	1
722	Photographic studios, portrait	4	(D)	(D)	(D)	(D)	1	1
723, 4 723 724	Beauty and barber shops	26 22 4	(D) (D)	(D) (D)	(D) (D) (D)	(D) (D) (D)	20 17 3	2 1 1
725 726	Shoe repair shops and shoeshine parlors	1 2	(D) (D)	(D) (D)	(D) (D)	(D) (D)	_	_
729 <b>7</b> 3	Miscellaneous personal services  Business services	6 77	(D) 16 767	(D) 7 414	(D) 1 852	(D) 812	2 <b>22</b>	2
731	Advertising	3	(D)	(D)	(D)	(D)	-	-
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies.	4	1 109	444	92	32	1	-
733 734	Mailing, reproduction, commercial art and photography, and stenographic servicesServices to dwellings and other buildings	3 15	(D) (D)	(D) (D)	(D) (D)	(D) (D)	13	1
735	Miscellaneous equipment rental and leasing	15	5 304	1 869	477	95	1	-
736 737	Personnel supply services Computer programming, data processing, and other computer related	9	2 904	2 185	591	406	1	2
738	Services Miscellaneous business services	10 18	(D) (D)	(D) (D)	(D) (D)	(D) (D)	6	1 2
75	Automotive repair, services, and parking	58	10 930	3 101	710	219	18	2
751 752	Automotive rental and leasing, without drivers Automobile parking	1	(D) (D)	(D) (D)	(D) (D)	(D) (D)	-	=
753 7532 7538 7533, 4, 6, 7, 9	Automotive repair shops	44 10 15 19	(D) 2 867 (D) (D)	(D) 945 (D) (D)	(D) 239 (D) (D)	(D) 53 (D) (D)	15 4 6 5	1 - 1 -
754	Automotive services, except repair	9	(D)	(D)	(D)	(D)	3	1
76	Miscellaneous repair services	37	10 598	3 223	779	169	12	-
762 7622 7623, 9	Electrical repair shops  Radio and television repair shops  Other electrical and electronic repair shops	9 4 5	(D) (D) 557	(D) (D) 198	(D) (D) 50	(D) (D) 12	3 1 2	-
763 764 769	Watch, clock, and jewelry repair	1 1 26	(D) (D) 8 360	(D) (D) 2 289	(D) (D) 557	(D) (D) 110	- - 9	=
78, 79, 84	Amusement and recreation services, including motion pictures and museums	24	(D)	(D)	(D)	(D)	5	
781, 2 783	Motion picture production, distribution, and services	-	-	-	-	-	-	-
784 792	Motion picture theaters	4 5	(D) (D)	(D) (D)	(D) (D)	(D) (D)	1	=
793 79 ex. 792,	entertainers	3	(D)	(D)	(D)	(D)	3	=
3; 84 80	including museums Health services	12 1 <b>2</b> 3	(D)	(D)	(D)	(D)	1	-
801 802 803	Offices and clinics of doctors of medicine	63 35	21 310 6 251	(D) 11 038 2 235	(D) 3 086 520	(D) 288 143	61 27 21	- 1
804	Offices and clinics of doctors of osteopathy Offices and clinics of other health practitioners	19	(D)	- (D)	- (D)	- (D)	12	2
8041 8042 8043, 9	Offices and clinics of chiropractors Offices and clinics of optometrists Offices and clinics of podiatrists and other health practitioners, n.e.c.	8 7 4	440 (D) 949	121 (D) 403	24 (D) 73	(D)	6 4 2	1
805	Nursing and personal care facilities	1	(D) (D)	(D)	(D)	(D)	-	_
806 807, 8, 9	HospitalsOther health services	1 4	(D) (D)	(D) (D)	(D) (D)	(D) (D)	1	1
81	Legal services	48	(D)	(D)	(D)	(D)	21	7
823, 4, 9	Selected educational services	3	(D)	(D)	(D)	(D)	2	-

# Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1987—Con.

4007						Paid employees	Unincorporated businesses or operations	
1987 SIC code	Geographic area and kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	for pay period Including March 12 (number)	Individual proprie- torships (number)	Partner- ships (number)
	CASPER—Con.							
83	Social services	10	(D)	(D)	(D)	(D)	6	-
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	78	21 176	8 641	2 128	405	18	9
871	Engineering, architectural, and surveying services	36	(D)	(D)	(D)	(D)	6	2
872 873 ex. 8733	Accounting, auditing, and bookkeeping services	29	(D) (D)	(D) (D)	(D)	(D) (D)	10	-
874	Management and public relations services	4	(D)	(D)	(D)	(D)	2	-
89	Services, n.e.c.	10	1 621	380	90	26	5	1
	CHEYENNE							
	Total	461	128 640	47 479	11 453	3 339	185	55
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	28	20 197	5 750	1 241	692	7	7
7011 7011 pt.	Hotels and motels	24	(D) (D)	(D) (D)	(D) (D)	(D) (D)	7	6
7011 pt. 701, 3	Motels, motor hotels, and tourist courtsOther lodging places	21	(D) (D)	(D) (D)	(D) (D)	(D) (D)	6	4
72	Personal services	55	7 136	2 498	629	296	24	6
721 7211	Laundry, cleaning, and garment servicesPower laundries, family and commercial*	14 1	(D) (D)	(D) (D)	(D) (D)	(D) (D)	5 -	1 -
7213 7215 7216	Coin operated laundries and developing	5	(D) 723	(D) 347	(D) 80	(D) 37	2	1
7217 7218	Drycleaning plants, except rug cleaning	3	(D) (D)	(D) (D)	(D) (D)	(D) (D)	2	-
7212, 9		- 3	- (D)	(D)	- (D)	- (D)	-	1
722 723, 4	Photographic studios, portrait	28	(D)		(D)	(D)	13	4
723 724	Beauty shopsBarber shops	27 1	(D) (D)	(D) (D) (D)	(D) (D)	(D) (D)	13	1
725 726 729	Shoe repair shops and shoeshine parlors Funeral service and crematories Miscellaneous personal services	1 2 7	(D) (D) 853	(D) (D) 228	(D) (D) 65	(D) (D) 43	1 - 5	-
73	Business services	61	9 803	4 010	840	345	17	5
731 732	AdvertisingConsumer credit reporting agencies, mercantile reporting agencies,	6	482 1 031	275 453	66 120	18 45	1	-
733	and adjustment and collection agencies  Mailing, reproduction, commercial art and photography, and stenographic services	6	(D)	(D)	(D)	(D)	-	1
734 735	Services to dwellings and other buildings Miscellaneous equipment rental and leasing	9 6	(D) (D)	(D) (D)	(D) (D)	(D) (D)	4 1	2
736 737	Personnel supply servicesComputer programming, data processing, and other computer related	6	(D)	(D)	(D)	(D)	1	-
738	servicesMiscellaneous business services	2 22	(D) (D)	(D) (D)	(D) (D)	(D) (D)	8	2
75	Automotive repair, services, and parking	28	6 382	1 789	430	118	9	1
751 752	Automotive rental and leasing, without driversAutomobile parking	2 -	(D) -	(D) -	(D)	(D)	-	=
753 7 <b>5</b> 32	Automotive repair shops Top, body, and upholstery repair shops and paint shops	22 3	(D) (D)	(D) (D)	(D) (D)	(D) (D)	9	1 1
7538 7533, 4, 6,	General automotive repair shopsOther automotive repair shops	11 8	2 723 (D)	707 (D)	163 (D)	51 (D)	5 3	-
7, <b>9</b> 754	Automotive services, except repair	4	(D)	(D)	(D)	(D)	-	-
76	Miscellaneous repair services	17	(D)	(D)	(D)	(D)	8	1
762 7622 7623, 9	Electrical repair shops Radio and television repair shops Other electrical and electronic repair shops	8 3 5	(D) (D) (D)	(D) (D) (D)	(D) (D) (D)	(D) (D) (D)	3 2 1	=
763 764 769	Watch, clock, and jewelry repair	1 8	(D) (D)	(D) (D)	(D) (D)	(D) (D)	5	- - 1
78, 79, 84	Amusement and recreation services, including motion pictures and museums	18	3 870	972	241	165	3	2
781, 2 783	Motion picture production, distribution, and services Motion picture theaters	2	(D)	_ (D)	(D)	(D)	-	
784 792	Video tape rental	4	(D)	(D)	(D)	(D)	1	1
793	entertainersBowling centers	2	(D)	(D)	(D)	(D)	-	
79 ex. 792 3; 84	including museums	10	(D)	(D)	(D)	(D)	2	1

# Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by A, see appendix F]

	Consenting area and kind of husiness or operation					Paid employees	busine	rporated sses or ations
1987 SIC code	Geographic area and kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	for pay period including March 12 (number)	Individual proprie- torships (number)	Partner- ships (number)
	CHEYENNE - Con.							
80	Health services	104	39 221	17 870	4 471	892	51	5
801 802 803	Offices and clinics of doctors of medicine Offices and clinics of dentists Offices and clinics of doctors of osteopathy	48 34 -	(D) (D) -	(D) (D) -	(D) (D)	(D) -	12 26 -	3 - -
804 8041 8042 8043, 9	Offices and clinics of other health practitioners	16 6 5	(D) (D) 905	(D) (D) 183	(D) (D) 46	(D) (D) 15	12 5 2	1
6043, 9	n.e.c.	5	726	232	50	17	5	-
805 806 807, 8, 9	Nursing and personal care facilities	3 - 3	4 193 (D)	2 362 - (D)	582 - (D)	227 (D)	- - 1	1 - -
81	Legal services	67	(D)	(D)	(D)	(D)	33	17
823, 4, 9	Selected educational services	2	(D)	(D)	(D)	(D)	-	-
83	Social services	11	(D)	(D)	(D)	(D)	4	-
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	67	(D)	(D)	(D)	(D)	27	11
871 872	Engineering, architectural, and surveying servicesAccounting, auditing, and bookkeeping services	29 27	(D) (D)	(D) (D)	(D) (D)	(D) (D)	8 16	5 6
873 ex. 8733 874	Research, development, and testing services (except noncommercial research organizations)  Management and public relations services	1 10	(D) (D)	(D) (D)	(D) (D)	(D) (D)	3	Ξ
89	Services, n.e.c.	3	(D)	(D)	(D)	(D)	2	-

# Table 7. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1987

1007	Geographic area and kind of business or operation		Establish- ments Receipts (number) (\$1,000)	Annual payroll (\$1,000)		Paid employees	busine	rporated esses or ations
1987 SIC code		ments			First quarter payroll (\$1,000)	for pay period including March 12 (number)	Individual proprie- torships (number)	Partner- ships (number)
	LARAMIE COUNTY (Coextensive with Cheyenne, WY MSA; see table 8a.)							
	NATRONA COUNTY (Coextensive with Casper, WY MSA; see table 8a.)							

### Table 8a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Statistical Areas: 1987

	hodology for presenting establishment counts, see appendix A. For definition	ons of CMSA's, I	MSA's, and PM	SA's, see appen	aix U j	Paid employees	Unincorporated businesses or operations	
1987 SIC code	Geographic area and kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	for pay penod including March 12 (number)	Individual proprie- torships (number)	Partner- ships (number)
	CASPER, WY MSA							
	Total	595	147 529	54 156	13 634	3 562	222	50
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except	20	9 301	2 898	760	261	6	7
7011	membership iodging)	22	9 301 (D)	(D)	769 (D)	361 (D)	6	5
7011 pt. 7011 pt.	Hotels Motels, motor hotels, and tourist courts	6 14	(D) 2 861	(D) 692	(D) 188	(D) (D) 124	1 5	2
702, 3 <b>72</b>	Other lodging places Personal services	56	(D) 7 <b>24</b> 6	(D) 2 564	(D) 6 <b>76</b>	(D) 297	30	2 8
721	Laundry, cleaning, and garment services Power laundries, family and commercial*	15	2 702	1 054	270	94	6	2
7211 7213	Power laundries, family and commercial*	1 1 3	(D) (D)	(D) (D) (D)	(D) (D) (D)	(D) (D) (D) 31	-	
7215 7216 7217	Linen supply* Coin-operated laundries and drycleaning Drycleaning plants, except rug cleaning* Carpet and upholstery cleaning	6	(D) 780 (D)	357 (D)	90 (D)	31 (D)	2 2	1
7218 7212, 9	Industrial launderers* Other laundry, cleaning, and garment services*	1	(D)	(D)	(D)	(D)	1	_
722	Photographic studios, portrait	4	(D)	(D)	(D)	(D)	1	1
723, 4 723	Beauty and barber shops	27 22	2 280 (D)	951 (D)	243 (D)	124 (D)	21 17	2 1
724	Barber shops	5	(D)	(D)	(D)	(D)	4	1
725 726 729	Shoe repair shops and shoeshine parlors Funeral service and crematories Miscellaneous personal services	1 2 7	(D) (D) 891	(D) (D) 243	(D) (D) 80	(D) (D) 51	- 2	- 3
73	Business services	90	22 389	9 053	2 172	896	23	7
731 732	AdvertisingConsumer credit reporting agencies, mercantile reporting agencies,	4	1 299	205	48	24	-	1
732	and adjustment and collection agencies.  Mailing, reproduction, commercial art and photography, and	4	1 109	444	92	32	1	-
734	stenographic servicesServices to dwellings and other buildings	3 17	(D) 1 600	(D) 590	(D) 100	(D) 79	14	1 -
735 736	Miscellaneous equipment rental and leasing	24	9 <b>573</b> 2 <b>9</b> 04	3 239 2 185	763 591	164 406	1	- 2
737	Personnel supply services	10	(D)	(D)	(D)	(D)	-	1
738	Miscellaneous business services	19 67	3 361	1 444 3 468	346 800	141 <b>23</b> 6	6	2
75 751	Automotive repair, services, and parking	4	12 090 (D)	(D)	(D)	(D)	-	-
752	Automobile parking	1 52	(D) 9 573	(D) 2 895	(D) 655	(D) 166	17	-
753 7532 7538 7533, 4, 6, 7, 9	Automotive repair shops.  Top, body, and upholstery repair shops and paint shops  General automotive repair shops  Other automotive repair shops	10 22 20	2 867 3 111 3 595	945 912 1 038	239 216 200	53 57 56	4 8 5	4
754	Automotive services, except repair	10	(D)	(D)	(D)	(D)	4	1
76	Miscellaneous repair services	47	13 560	4 063	978	205	15	-
762 7622 7623, 9	Electrical repair shops	9 4 5	(D) (D) 557	(D) (D) 198	(D) (D) 50	(D) (D) 12	1 2	Ē
763 764 769	Watch, clock, and jewelry repair	1 1 36	(D) (D) 11 322	(D) (D) 3 129	(D) (D) <b>7</b> 56	(D) (D) 146	- 12	=
78, 79, 84	Amusement and recreation services, including motion pictures and museums	26	4 489	1 002	291	170	6	-
781, 2 783	Motion picture production, distribution, and services	- 4	_ (D)	_ (D)	(D)	_ (D)	-	Ξ
784 792	Video tape rental	6	(D) _	(D)	(D) -	(D) -	2	-
793 79 ex. 792,	Bowling centers  Commercial sports and other amusement and recreation services, including museums	3	(D) 1 976	(D) 567	(D) 153	(D) 69	3	-
3; 84 80	Health services	125	36 879	16 353	4 319	620	63	4
801 802	Offices and clinics of doctors of medicineOffices and clinics of dentists	63 35	21 310 6 251	11 038 2 235	3 086 520	288 143	27 21	- 1
803	Offices and clinics of doctors of osteopathy	-	-	-	-	- 51	- 13	- 2
804 8041	Offices and clinics of other health practitioners	20 8 8	3 369 440 1 980	1 007 121 483	216 24 119	8 26	6 5	- 1
8042 8043, 9	Offices and clinics of optometrists	4	949	403	73	17	2	1
805	Nursing and personal care facilitiesHospitals	1	(D) (D)	(D) (D)	(D) (D)	(D) (D)	-	-
806 807, 8, 9	Other health services	5	(D)	(D)	(D)	(D)	2	1
81 823, 4, 9	Legal servicesSelected educational services	50	16 177 (D)		1 211 (D)	176 (D)	21	-
020, 4, 3	SOURCE SUBVELIGITE SET TIPOS		,-,	, - ,	. ,			

# Table 8a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Statistical Areas: 1987—Con.

	hodology for presenting establishment counts, see appendix A. For definition	SHO OF CANON S, N	iorio, and i We		0 ]	Paid employees	Unincorp busines opera	ses or
1987 SIC code	Geographic area and kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	for pay period including March 12 (number)	Individual proprie- torships (number)	Partner- ships (number)
	CASPER, WY MSA—Con.							
83	Social services	13	962	423	113	145	8	_
87 ex.	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	83	21 842	8 948	2 180	419	20	10
8 <b>7</b> 33 871	Engineering, architectural, and surveying services	37	9 424	4 008	993	172	6	2
872 873 ex.	Accounting, auditing, and bookkeeping servicesResearch, development, and testing services (except noncommercial	30	8 807	3 332	803	152	11	7
8733 874	research organizations) Management and public relations services	11 5	(D) (D)	(D) (D)	(D) (D)	(D) (D)	3	-
89	Services, n.e.c.	13	(D)	(D)	(D)	(D)	7	1
	CHEYENNE, WY MSA							
	Total	510	136 831	50 671	12 244	3 676	213	60
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	31	20 550	5 829	1 272	718	9	7
7011 7011 pt.	Hotels and motels	27 4	(D) (D)	(D)	(D) (D)	(D) (D)	9	6
7011 pt. 702, 3	Motels, motor hotels, and tourist courts Other lodging places	23 4	15 654 (D)	4 190 (D)	874 (D)	521 (D)	7	4
72	Personal services	60	7 791	2 733	685	324	27	6
721 7211	Laundry, cleaning, and garment services Power laundries, family and commercial*	15	2 563 (D)	927 (D)	211 (D)	100 (D)	5 -	1 -
7213 7215	Linen supply* Coin-operated laundries and drycleaning	5	(D) 723	(D) 347	(D) 80	(D) 37	2	1
7216 7217 7218	Laundry, cleaning, and garment services  Power laundries, family and commercial*  Linen supply*  Coin-operated laundries and drycleaning  Drycleaning plants, except rug cleaning*  Carpet and upholstery cleaning  Industrial launderers*  Other laundry, cleaning, and garment services*	4 4 1	(D) (D)	(D) (D)	(D) (D)	(D) (D)	2	
7212, 9 722	Other laundry, cleaning, and garment services*	-	-	· <del>-</del>	` <u>-</u>	(D)	-	-
723, 4	Photographic studios, portrait	31	(D) 2 565	(D) 1 037	(D) 251	(D) 138	16	4
723 724	Beauty and barber shops	30 1	(D) (D)	(D) (D)	(D) (D)	(D) (D)	16	3 1
725 726 729	Shoe repair shops and shoeshine parlors Funeral service and crematories Miscellaneous personal services	1 2 7	(D) (D) 853	(D) (D) 228	(D) (D) 65	(D) (D) 43	1 - 5	-
73	Business services	68	11 506	4 999	1 062	510	19	5
731 732	Advertising Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies.	4	482	275	66	18	2	-
733	Mailing, reproduction, commercial art and photography, and	6	1 031 (D)	453 (D)	120 ) (D)	45 (D)	1	- 1
734 735	stenographic services Services to dwellings and other buildings Miscellaneous equipment rental and leasing	12	2 181 1 157	1 204	265 79	202	6	2
736 737	Personnel supply servicesComputer programming, data processing, and other computer related	7	1 656	1 088	151	84	1	-
738	servicesMiscellaneous business services	2 24	(D) 3 409	(D) 966	(D) 230	(D) 100	- 8	<u>-</u> 2
75	Automotive repair, services, and parking	40	7 420	2 025	481	139	18	3
751 752	Automotive rental and leasing, without driversAutomobile parking	2	(D)	(D)	(D)	(D)	-	_
753 7532	Automotive repair shops Top, body, and upholstery repair shops and paint shops	33	6 159 910	1 629 244	379 59	101 13	18	2
7538 7533, 4, 6,	General automotive repair shopsOther automotive repair shops	18 9	3 322 1 927	813 572	185 135	62 26	11 3	<u>i</u>
7, 9 754	Automotive services, except repair	5	(D)	(D)	(D)	(D)	_	1
76	Misceilaneous repair services	22	5 649	2 172	562	105	11	1
762 7622	Electrical repair shops Radio and television repair shops	10	(D)	(D) (D)	(D) (D)	(D)	4 2	-
7623, 9	Other electrical and electronic repair shops	7	3 620	1 551	405	44	2	-
763 764 769	Watch, clock, and jewelry repair Reupholstery and furniture repair Miscellaneous repair shops and related services	- 2 10	(D) 1 431	(D) 408	(D) 106	(D) 42	- 1 6	- 1
78, 79, 84	Amusement and recreation services, including motion pictures and museums	24	4 275	1 053	265	185	5	3
781, 2 783 784	Motion picture production, distribution, and services	- 2	(D)	(D)	(D)	_ (D)	-	-
792	Video tape rental	6	(D)	(D)	(D)	(D)	2	1
793 79 ex. 792,	Bowling centersCommercial sports and other amusement and recreation services,	4	(D)	(D)	(D)	(D)	-	1
3; 84	I including museums	12	1 216 أ	263 l	58	52	3	1

### Table 8a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Statistical Areas: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D ]

1987	Geographic area and kind of business or operation					Paid employees	Unincorporated businesses or operations	
SIC code	Geographic area and kind of business of operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	lor pay period including March 12 (number)	Individual proprie- torships (number)	Partner- ships (number)
	CHEYENNE, WY MSA — Con.							
80	Health services	109	39 729	17 976	4 485	900	54	6
801 802 803	Offices and clinics of doctors of medicine Offices and clinics of dentists Offices and clinics of doctors of osteopathy	50 35 -	25 568 6 205 -	12 541 2 012	3 159 483	388 155 -	13 27 -	3 - -
804 8041 8042 8043, 9	Offices and clinics of other health practitioners Offices and clinics of chiropractors Offices and clinics of optometrists Offices and clinics of podiatrists and other health practitioners.	17 7 5	2 881 1 <b>25</b> 0 905	708 <b>29</b> 3 183	174 78 46	58 26 15	13 6 2	1 1 -
3040, 3	n.e.c.	5	726	232	50	17	5	-
805 806	Nursing and personal care facilities	3 -	4 193	2 362	582	227	-	1 -
807, 8, 9	Other health services	4	882	353	87	72	1	1
81	Legal services	68	20 559	6 447	1 468	274	34	17
823, 4, 9	Selected educational services	2	(D)	(D)	(D)	(D)	-	-
83	Social services	12	1 763	744	193	126	4	1
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	71	14 555	5 401	1 544	345	30	11
871 872 873 ex.	Engineering, architectural, and surveying services	30 29	7 <b>292</b> 5 181	3 046 1 514	978 396	161 105	9 18	5 6
873 ex. 8733 874	research organizations)  Management and public relations services	1 11	(D) (D)	(D) (D)	(D) (D)	(D) (D)	3	-
89	Services, n.e.c.	3	(D)	(D)	(D)	(D)	2	-

# Table 8b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Statistical Areas: 1987

1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	CASPER, WY MSA					
	Total	95	55 485	24 014	5 733	1 678
7032, 704	Camps and membership lodging	1	(D)	(D)	(D)	(D)
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	6	(D)	(D)	(D)	(D)
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	9	(D)	(D)	(D)	(D)
81	Legal ald societies and similar legal services	1	(D)	(D)	(D)	(D)
823, 4, 9	Selected educational services	1	(D)	(D)	(D)	(D)
83	Social services	27	7 290	2 427	594	229
861, 2, 4, 9	Selected membership organizations	49	5 976	2 133	535	183
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services	1	(D)	(D)	(D)	(D)

# Table 8b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Statistical Areas: 1987—Con.

[Includes only establishments with payroll. For meaning of ebbreviations end symbols, see introductory text. For explanation of terms end comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Revenue (\$1,000)	Annual peyroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	CHEYENNE, WY MSA					
	Total	120	88 370	43 659	10 239	2 670
7032, 704	Camps and membership lodging	-	-	-	-	-
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	7	(D)	(D)	(D)	(D)
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	8	(D)	(D)	(D)	(D)
81	Legal aid societies and similar legal services	2	(D)	(D)	(D)	(D)
823, 4, 9	Selected educational services	4	(D)	(D)	(D)	(D)
83	Social services	42	7 414	3 756	887	536
861, 2, 4, 9	Selected membership organizations	56	12 005	4 294	829	432
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services	1	(D)	(D)	(D)	(D)

### Table 9a. Summary Statistics for Firms Subject to Federal Income Tax for the Area Outside Metropolitan Statistical Areas: 1987

1987						Paid employees	Unincor busines opera	ses or
SIC code	Kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroli (\$1,000)	First quarter payroll (\$1,000)	for pay period including March 12 (number)	Individual proprie- torships (number)	Partner- ships (number)
	Total	2 697	599 <b>10</b> 3	184 851	42 972	14 553	1 266	335
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	401	154 140	39 527	7 321	4 818	168	71
7011 7011 pt. 7011 pt. 7011 pt. 7011 pt. 7011 pt. 7011 pt. 7011 pt.	Hotels end motels  Hotels  Hotels, 25 guestrooms or more  Hotels, less then 25 guestrooms  Motels, motor hotels, end tourist courts  Motels, tourist courts  Motor hotels	319 75 47 28 244 216 28	140 294 50 660 48 359 2 301 89 634 69 413 20 221	36 140 14 900 14 451 449 21 240 14 998 6 242	6 926 3 245 3 188 57 3 681 2 393 1 288	4 582 1 995 1 938 57 2 587 1 938 649	136 15 4 11 121 116 5	61 20 11 9 41 36 5
702, 3 702 703	Other lodging places	82 6 76	13 846 (D) (D)	3 387 (D) (D)	395 (D) (D)	236 (D) (D)	32 2 30	10 - 10
<b>7</b> 2	Personal services	260	25 <b>0</b> 56	8 <b>0</b> 83	1 900	983	187	31
721 7211 7213 7215 7216 7217 7218 7212, 9 7212 7219 7219 pt. 7219 pt.	Laundry, cleaning, end garment services	57 3 5 20 17 6 1 5 4	9 510 (D) (D) 906 1 279 (D) (D) (D) (D)	3 124 (D) (D) 184 354 (D) (D) (D) (D) (D)	681 (D) (D) 45 81 (D) (D) (D) (D)	333 (D) (D) 42 51 (D) (D) (D) (D) (D)	33 - 12 14 5 - 2 2	10 2 -5 2 - 1 - 1
722	Photogrephic studios, portrait	15	(D)	(D)	(D)	(D)	12	3
723, 4 723 724	Beauty end barber shops Beauty shops Barber shops	135 131 4	7 239 7 126 113	3 009 2 961 48	699 690 9	409 405 4	113 109 4	14 14 -
725 726	Shoe repair shops end shoeshine periors	4 23	(D) 6 013	(D) 1 506	(D) 376	(D) 123	3 7	1 1
729 7291 <b>7</b> 299	Miscellaneous personel services Tax return preparation services Miscellaneous personel services, n.e.c.	26 12 14	1 376 988 388	314 234 80	112 92 20	95 74 21	19 10 9	2 1 1

# Table 9a. Summary Statistics for Firms Subject to Federal Income Tax for the Area Outside Metropolitan Statistical Areas: 1987—Con.

1987	logology for presenting establishment counts, see appendix A. For definite	5.00.0713,		те, зее оррен		Peid employees	busines	Unincorporated businesses or operetions	
SIC code	Kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual peyroll (\$1,000)	First quarter peyroll (\$1,000)	for pey period including March 12 (number)	Individual proprie- torships (number)	Pertner- ships (number)	
73	Business services	262	43 653	13 242	3 <b>2</b> 38	1 129	105	24	
731 7311 7312 7313 7319	Advertising agencies Advertising agencies Outdoor advertising services Radio, television, publishers' advertising representatives Advertising, n.e.c.	5 3 - 1	485 (D) (D) (D)	158 (D) - (D) (D)	(D) (D) (D)	17 (D) (D) (D)	-	1 1	
732 7322 7323	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies.  Adjustment and collection services  Credit reporting services	16 8 8	2 749 (D) (D)	1 223 (D) (D)	281 (D) (D)	85 (D) (D)	1 - 1	2 1 1	
733 7331 7334 7334 pt. 7334 pt. 7338	Mailing, reproduction, commercial ert and photography, and stenographic services Direct mail advertising services Photocopying and duplicating services Blueprinting and photocopying services Duplicating services, except printing Secretarial and court reporting services	19 1 3 3 - 9	1 372 (D) (D) (D) (D)	455 (D) (D) (D) (D)	101 (D) (D) (D)	36 (D) (D) (D)	9 - 1 1 - 3	-	
7335, 6 7335 7336	Commercial photography, art, and grephics Commercial photography Commercial art and graphic design	6 2 4	(D) (D) (D)	(D) (D) (D)	(D) (D) (D)	(D) (D) (D)	5 2 3	=	
734 7342 7349 7349 pt. 7349 pt.	Services to dwellings and other buildings Disinfecting and pest control services. Building cleaning and maintenance services, n.e.c. Window cleaning Other building cleaning and maintenance services, n.e.c.	69 2 67 - 67	5 675 (D) (D) (D)	2 505 (D) (D) (D)	722 (D) (D) (D)	327 (D) (D) (D)	47 - 47 - 47 47	8 - 8 - 8	
735 7352 7353 7359	Miscellaneous equipment rental and leasing Medical equipment rental and leasing Heavy construction equipment rental and leasing Equipment rental and leasing, n.e.c.	65 7 10 48	20 925 (D) (D) 12 435	4 779 (D) (D) 3 311	1 099 (D) (D) 785	277 (D) (D) 183	9 1 - 8	4 1 2 1	
736 7361 7363	Personnel supply services Employment agencies Help supply services	11 2 9	2 336 (D) (D)	1 211 (D) (D)	215 (D) (D)	90 (D) (D)	3 - 3	=	
737 7371, 2, 3 7371 7372 7373 7374, 5, 6 7374, 5	Computer programming, data processing, and other computer related services  Computer programming, prepackaged software, and integrated systems design  Computer programming services  Prepackaged software  Computer integrated systems design  Data processing services  Computer programming information retrieval  Computer facilities management services	13 7 7 - - 5 5	* 1 861 1 250 1 250 - (D) (D)	415 208 208 - (D) (D)	98 42 42 - (D) (D)	41 21 21 - (D) (D)	1 1 1	2 2 2	
7377, 8, 9 7377 7378 7379	Computer rental and leasing, maintenance, and related services, n.e.c.  Computer rental and leasing	1 1 -	(D) (D) - -	(D) (D)	(D) (D) -	(D) (D) -	-		
738 7381, 2 7381 7382	Miscellaneous business services  Detective agencies and protective services  Detective, guard, and armored car services  Security systems services	64 11 10 1	8 250 (D) (D) (D)	2 496 (D) (D) (D)	674 (D) (D) (D)	256 (D) (D) (D)	35 2 2 -	7 2 2 -	
7383 7384	News syndicatesPhotofinishing laboratories*	1 10	(D) (D)	(D) (D)	(D) (D)	(D) (D)	1 6	2	
7389 7389 pt. 7389 pt. 7389 pt. 7389 pt.	Business services, n.e.c. Sign painting shops Interior designing Telephone answering services Other business services	42 3 1 9 29	5 528 (D) (D) (D) (D)	1 499 (D) (D) (D) (D)	361 (D) (D) (D) (D)	129 (D) (D) (D) (D)	26 2 1 8 15	3 - - - 3	
75	Automotive repair, services, and parking	242	46 449	9 440	2 169	723	132	31	
751 7513 7514, 5 7519	Automotive rental and leasing, without drivers Truck rental and leasing, without drivers Passenger car rental and leasing, without drivers Utility trailer and recreational vehicle rental	24 5 18 1	6 294 (D) 5 741 (D)	812 (D) 714 (D)	180 (D) 160 (D)	71 (D) 63 (D)	4	3 - 2 1	
752 752 pt. 752 pt.	Automobile parking		-	:	=	Ξ	-	=	
753 7532 7532 pt. 7532 pt.	Automotive repair shops Top, body, and upholstery repair shops and paint shops • Top and body repair shops Paint shops	201 58 55 3	38 041 9 046 (D) (D)	7 969 2 521 (D) (D)	1 849 604 (D) (D)	595 182 (D) (D)	122 35 32 3	25 5 5	
7538 7538 pt. 7538 pt.	General automotive repair shops General automotive repair shops, except diesel	119 104 15	22 591 15 241 7 350	4 283 2 773 1 510	963 629 334	337 239 98	73 68 5	17 16 1	

# Table 9a. Summary Statistics for Firms Subject to Federal Income Tax for the Area Outside Metropolitan Statistical Areas: 1987—Con.

revised met	hodology for presenting establishment counts, see appendix A. For definiti	ons of Civisa's,	WISA'S, and Pivi	SA'S, See appen	uix D)	Paid employees		Unincorporated businesses or operations	
1987 SIC code	Kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	for pay period including March 12 (number)	Individual proprie- torships (number)	Partner- ships (number)	
75	Automotive repair, services, and parking—Con.								
753 7533, 4, 6,	Automotive repair shops—Con. Other automotive repair shops	24	6 404	1 165	282	76	14	3	
7, 9 7533	Automotive exhaust system repair shops	4 2	(D) (D)	(D) (D) (D)	(D) (D)	(D) (D)	3	1	
7534 7536 7537	Tire retreading and repair shops  Automotive glass replacement shops  Automotive transmission repair shops	4 4	(D) 442	(D) 85	(D) (D) 27	(D) 9	4	1	
7539 7539 pt.	Automotive repair shops, n.e.c. Radiator repair	10 4	1 687 (D)	382 (D) (D)	103 (D) (D)	30 (D) (D)	6	1 -	
7539 pt. 7539 pt. 7539 pt.	Brake, front end, and wheel alignment	2 4 -	(D) 801 -	159 -	50 -	(D) 15 -	1 2 -	1	
754	Automotive services, except repair	17 10	2 114 705	659 202	140 48	57 22	6	3	
7542 7549	CarwashesAutomotive services, except repair and carwashes	7	1 409	457	92	35	3	-	
<b>7</b> 6 762	Miscellaneous repair services	141 32	29 62 <b>5</b> 4 109	7 3 <b>5</b> 9	1 <b>57</b> 2	418 77	82 16	6	
7622 7623, 9	Radio and television repair shops	13 19	1 343 2 766	289 1 055	67 241	21 56	7 9	<u>i</u>	
7623 7629	Refrigeration and air-conditioning service and repair shops Electrical and electronic repair shops, n.e.c	2 17	(D) (D)	(D) (D)	(D) (D)	(D) (D)	1 8	-	
763 764	Watch, clock, and jewelry repairReupholstery and furniture repair	- 6	_ 253	- 65	- 12	5	- 6	=	
769 7692	Miscellaneous repair shops and related services Welding repair	103 50	25 263 (D)	5 950 (D)	1 252 (D)	336 (D)	60 30	5 3	
7694 7699	Armature rewinding shopsRepair shops and related services, n.e.c	6 47	(D) (D)	(D) (D) (D)	(D) (D)	(D) (D)	3 27	- 2	
78, 79, 84	Amusement and recreation services, including motion pictures and museums	273	42 810	9 817	1 928	1 293	94	40	
781, 2	Motion picture production, distribution, and services	9	1 862	448	99	34	2	-	
783 7832 7833	Motion picture theaters.  Motion picture theaters, except drive-in  Drive-in motion picture theaters	36 28 8	(D) (D) 313	(D) (D) 69	(D) (D)	(D) (D) 8	9 6 3	5 4 1	
784	Video tape rental	40	(D)	(D)	(D)	(D)	16	10	
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	5	3 092	126	16	6	3	1	
7922 7929	Theatrical producers (except motion picture) and miscellaneous theatrical services ————————————————————————————————————	3	(D)	(D)	(D)	(D)	2	-	
	groups	2	(D)	(D)	(D)	(D)	1	1	
793 79 ex. 792,	Bowling centers  Commercial sports and other amusement and recreation services,	29	5 064	1 212	332	210	11	6	
3; 84 794	including museumsCommercial sports	154 1	22 382 (D)	5 968 (D)	1 041 (D)	710 (D)	53 -	18 1	
7941 7948	Professional sports clubs and promoters	1	(D)	(D)	(D)	(D)	-	1	
79 ex. 792, 3, 4; 84 791	Other amusement and recreation services, including museums	153	(D)	(D)	(D)	(D)	53	17	
7991 7992	Dance studios, schools, and halls Physical fitness facilities Public golf courses	3 15 7	(D) (D) 839	(D) (D) 304	(D) (D) 35	(D) (D)	2 6 2	- 4 1	
7993 7996	Amusement parks	12	(D)	(D) -	(D)	(D)	3	-	
7997 7999, 84	Membership sports and recreation clubs  Amusement and recreation services, including museums, n.e.c	25 91	5 201 9 070	1 955 2 076	205 398	115 346	3 37	6	
7999 pt. 7999 pt. 7999 pt.	Concession operators of amusement devices and rides Carnivals, circuses, and fairs Billiard and pool establishments	-   -   3	-	-	-	- (5)	-	-	
7999 pt., 84	Other recreation and amusements, including museums	88	(D) (D)	(D) (D)	(D) (D)	(D) (D)	37	5	
80	Health services	500	140 358	5 <b>6</b> 2 <b>0</b> 6	14 638	2 900	229	30	
801 801 pt. 801 pt.	Offices and clinics of doctors of medicine	222 217 5	66 291 (D) (D)	29 977 (D) (D)	7 840 (D) (D)	1 022 (D) (D)	79 78 1	15 15 -	
802 802 pt.	Offices and clinics of dentists	147 144	26 573 25 917	9 261 8 934	2 359 2 283	588 572	94 92	4 4	
802 pt. 803	Clinics of dentists  Offices and clinics of doctors of osteopathy	3	656	327	76	16	3	-	
804 8041	Offices and clinics of other health practitioners	86 26	1 952 14 592 2 976	908 3 868 757	213 896 155	26 282 59	40 20	10	
8042 8043, 9	Offices and clinics of optometrists	43 17	9 829	2 532	615	171	16	8	
8043 8049	Offices and clinics of podiatrists	17 5 12	1 787 407 1 380	579 127 452	126 24 102	52   8   44	1 3	2 - 2	
805 8051	Nursing and personal care facilities	8 8	(D) (D)	(D) (D)	(D) (D)	(D) (D)	=	Ξ	
8052, 9 8052	Intermediate care facilities	_	Ξ	Ξ	-	Ξ	Ξ	=	
8059	Nursing and personal care facilities, n.e.c.	-	-	_	- 1	-	-	-	

# Table 9a. Summary Statistics for Firms Subject to Federal Income Tax for the Area Outside Metropolitan Statistical Areas: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D ]

1987						Paid employees	busine	rporated sses or ations
SIC code	Kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	for pay period including March 12 (number)	Individual proprie- torships (number)	Partner- ships (number)
80	Health services - Con.							
806 8062 8063 8069	Hospitals General medical and surgical hospitals Psychiatric hospitals Specialty hospitals, except psychiatric	3 2 1 -	(D) (D) (D)	(D) (D) (D)	(D) (D) (D)	(D) (D) (D)	-	- - -
807, 8, 9 807 8071 8072	Other health services Medical and dental laboratories Medical laboratories Dental laboratories	26 15 6 9	(D) (D) (D) (D)	(D) (D) (D) (D)	(D) (D) (D) (D)	(D) (D) (D) (D)	13 <b>8</b> 2 6	1
808 809 8092 8093	Home health care services Miscellaneous health and allied services, n.e.c. Kidney dialysis centers Specialty outpatient facilities, n.e.c.	5 6 - 6	(D) (D) - (D)	(D) (D) - (D)	(D) (D) - (D)	(D) (D) (D)	2 3 - 3	- 1 - 1
8099 81	Health and allied services, n.e.c.	-	-	-		5.45	-	-
823, 4, 9	Legal services Selected educational services	198	44 186 392	11 887	3 001	545	96	56
823	Libraries	_	-	-	_	_	-	_
824 829	Vocational schoolsSchools and educational services, n.e.c	4	(D) (D)	(D) (D)	(D) (D)	(D) (D)	1 2	-
83	Social services	77	4 290	1 756	420	269	54	6
835 832, 3, 6, 9	Child day care servicesOther social services	60 17	2 521 1 769	1 07 <b>8</b> 67 <b>8</b>	261 159	214 55	44 10	5 1
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	311	63 416	25 957	6 475	1 395	110	36
871 8711 8712 8713	Engineering, architectural, and surveying services Engineering services Architectural services Surveying services	110 63 21 26	36 636 26 <b>8</b> 76 4 536 5 224	15 553 11 059 1 <b>8</b> 00 2 694	3 899 2 767 487 645	695 443 96 156	23 10 5 8	7 4 2 1
872	Accounting, auditing, and bookkeeping services	136	18 692	6 524	1 596	494	70	26
873 ex. 8733 8731 8732 8734	Research, development, and testing services (except noncommercial research organizations)  Commercial physical and biological research  Commercial economic, sociological, and educational research  Testing laboratories	16 4 6 6	3 181 (D) (D) (D)	1 487 (D) (D) (D)	381 (D) (D) (D)	73 (D) (D) (D)	4 1 3	- - -
874 8741 8742 8743 8744	Management and public relations services  Management services  Management consulting services  Public relations services  Folities support management engines	49 18 19 6	4 907 (D) 1 771 (D)	2 393 (D) 792 (D)	599 (D) 166 (D)	133 (D) 37 (D)	13 5 5 2	3 2 1 -
8748	Facilities support management services	6	1 003	499	203	16	1	-
89	Services, n.e.c.	27	4 728	1 456	278	73	6	4

### Table 9b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Metropolitan Statistical Areas: 1987

1987 SIC code	Kind of business or operation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	Total	425	259 070	124 848	30 411	8 733
7032, 704	Camps and membership lodging	12	(D)	(D)	(D)	(D)
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	17	4 875	1 786	363	136
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	63	182 478	91 331	22 541	5 339
8011 pt., 8021 pt.	Clinics of doctors of medicine and dentists	5	(D)	(D)	(D)	(D)
805 806 808, 9	Nursing and personal care facilities Hospitals Other health services	10 24 24	(D) (D) 5 663	(D) (D) 3 274	(D) (D) 807	(D) (D) 203
81	Legal aid societies and similar legal services	1	(D)	(D)	(D)	(D)
823, 4, 9	Selected educational services	9	4 862	1 645	314	106

### Table 9b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Metropolitan Statistical Areas: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D ]

1987 SIC code	Kind of business or operation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
83	Social services	143	34 066	17 654	4 274	2 132
835 832, 3, 6, 9 832 833 836 839	Child day care services Other social services Individual and family social services Job training and vocational rehabilitation services Social services, n.e.c.	35 108 70 9 17 12	5 861 28 205 11 698 7 168 5 400 3 939	3 558 14 096 6 132 3 912 2 455 1 597	927 3 347 1 467 911 574 395	457 1 675 754 591 204 126
861, 2, 4, 9	Selected membership organizations	170	20 108	6 <b>5</b> 59	1 526	<b>77</b> 9
861 864 862, 9	Business associations	28 113 29	3 809 13 466 2 833	1 156 4 437 966	269 1 030 227	83 626 70
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services	10	(D)	(D)	(D)	(D)
873 874 ex.	Research, development, and testing services Management and public relations services, except facilities support	9	(D)	(D)	(D)	(D)
8744 	management services	1	(D)	(D)	(D)	(D)

# Table 10. Places With 2,500 Inhabitants or More Ranked by Volume of Receipts of Firms Subject to Federal Income Tax: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, see appendix A. For information on geographic areas followed by  $\blacktriangle$ , see appendix F]

Geographic area		Receipts	Cumulative r	eceipts			Receipts	Cumulative receipts	
		Amount (\$1,000)	Amount (\$1,000)	Percent of State total			Amount (\$1,000)	Amount (\$1,000)	Percent of State total
Wyoming	(X)	883 463	883 463	100.0	Wyoming—Con.				
Casper Cheyenne Cheyenne Cheyenne Cheyenne Cheyenne Cheyenne Cherne Cher	1 2 3 4 5 6 7 8 9 10 11 12 13	134 377 128 640 60 176 57 204 50 582 48 497 45 603 33 238 30 589 24 828 24 090 22 861 8 978	134 377 263 017 323 193 380 397 430 979 479 476 525 079 558 317 588 906 613 734 637 824 660 685 669 663	43.1 48.8 54.3 59.4 63.2 66.7 69.5 72.2 74.8	Douglas Powell Worland Thermopolis	14 15 16 17 18 19 20 21 22 23 24	8 762 7 640 7 628 7 228 6 201 6 018 5 296 3 024 2 338 1 873 1 528	678 425 686 065 693 693 700 921 707 122 713 140 718 436 721 460 723 798 725 671 727 199	76.8 77.7 78.5 79.3 80.0 80.7 81.3 81.7 81.9 82.1 82.3

<sup>1</sup>Places with suppressed receipts (if applicable) are listed at end of table rather than by rank to avoid disclosing data for individual companies.

### Table 11. Counties Ranked by Volume of Receipts of Firms Subject to Federal Income Tax: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, see appendix A. For information on geographic areas followed by A, see appendix F]

		Receipts	Cumulative receipts			F	Receipts	Cumulative receipts	
Geographic area	Rank <sup>1</sup>	Amount (\$1,000)	Amount (\$1,000)	Percent of State total	Geographic area		Amount (\$1,000)	Amount (\$1,000)	Percent of State total
Wyoming	(X)	883 463	883 463	100.0	Wyoming—Con.				
Natrona	1 2 3 4 5 6 7 8	147 529 136 831 84 799 69 340 66 568 62 728 61 863 61 805	147 529 284 360 369 159 438 499 505 067 567 795 629 658 691 463	32.2 41.8 49.6 57.2 64.3 71.3	Sheridan	9 10 11 12 13 14 15 16	49 949 30 974 30 950 10 994 9 954 9 219 7 228 7 199	741 412 772 386 803 336 814 330 824 284 833 503 840 731 847 930	83.9 87.4 90.9 92.2 93.3 94.3 95.2 96.0

### Table 11. Counties Ranked by Volume of Receipts of Firms Subject to Federal Income Tax: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, see appendix A. For information on geographic areas followed by A, see appendix F]

		Receipts Cumulative receipts			Receipts		Cumulative receipts			
	Geographic area	Rank <sup>1</sup>	Amount (\$1,000)	Amount (\$1,000)	Percent of State total	Geographic area		Amount (\$1,000)	Amount (\$1,000)	Percent of State total
	Wyoming—Con.					Wyoming—Con.				
Johnson Lincoln Sublette		17 18 19	7 104 7 099 6 977	855 034 862 133 869 110	97.6		20 21 22 23	4 984 4 829 3 039 1 501	874 094 878 923 881 962 883 463	98.9 99.5 99.8 100.0

<sup>&</sup>lt;sup>1</sup>Counties with suppressed receipts (if applicable) are listed at end of table rather than by rank to avoid disclosing data for individual companies.



# APPENDIX A. General Explanation

#### CENSUS COVERAGE AND METHODOLOGY

Structure and method of enumeration—Firms in the 1987 Census of Service Industries were divided into the nonmail universe and mail universe. The coverage and the method of obtaining census information from each follow:

- The nonmail universe consisted of firms which were not required to file a regular census return and included:
  - a. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1987. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census.

The census included only those service nonemployer firms which reported a receipts volume of \$1,000 or more during 1987. Also included were nonemployer firms in operation for less than the full year that reported receipts which, if projected to an annual basis, would have reached a total of \$1,000 or more. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses.

Data for nonemployers are not included in this report but are provided in a subsequent Nonemployer Statistics Series of reports (SC87-N).

b. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. (The term "employers" refers to firms with one or more paid employees at any time during 1987 as shown in the active administrative records of other Federal agencies.) Although the payroll cutoff varied by kind of business, small employers generally included firms with 1 to 4 employees and represented about 10-percent of total receipts of establishments covered in the census.

Data on receipts, payroll, and employment for employer firms below the payroll cutoff were derived or estimated from administrative records of other Federal agencies, except for a 10-percent sample of small employer firms in classifications for which specialized data requirements precluded reliance solely on administrative records sources. This sample was included in the mail universe.

- The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
  - a. Large employers, i.e., all employer firms above the size cutoff referred to in 1b. Within this category, a report of company organization is conducted periodically to identify establishment locations for firms which operated at more than one location and to obtain information on payroll and mid-March employment at each location. The 1986 Report of Company Organization was used as a coverage check in the census. In the census mailing package containing the appropriate 1987 questionnaires, multiestablishment firms also were sent a form to use in updating the list of establishments.
  - b. The 10-percent sample of small employer firms in classifications for which specialized data precluded reliance solely on administrative records sources. These firms were sent the census mailing packages containing the appropriate 1987 questionnaire.

Method of classifying kinds of business—The service industries classifications for all establishments were based on the Standard Industrial Classification (SIC) Manual. However, the method of assigning these classifications, and the level of detail at which establishments were classified, differed between the nonmail and mail universes as follows:

#### 1. The nonmail universe

- Nonemployers were classified on the basis of information obtained from the administrative records of other Federal agencies.
- b. Selected small employers were classified on the basis of the most current census kindof-business classification available from one of the Bureau's current sample surveys or the 1982 census. Otherwise, the classification was obtained from the administrative records of other Federal agencies.

If the census or administrative record classifications proved inadequate (none corresponded to a 1987 census classification in the detail required

<sup>&</sup>lt;sup>1</sup>Standard Industrial Classification Manual: 1987. For sale by Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402. Stock no. 041-001-00314-2.

for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1987 census kind-of-business code.

 Establishments in the mail universe were classified on the basis of their self-designation, answers to questions on receipts by type of service provided, and other special inquiries.

Method of assigning tax status—For kind-of-business classifications<sup>2</sup> where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 or 521 of the IRS code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications<sup>3</sup> comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

### COMPARABILITY OF THE 1982 AND 1987 CENSUSES

The 1982 and 1987 censuses were conducted under similar conditions and procedures except for the following:

Classifications—In 1982, kind-of-business classifications were based on the 1972 Standard Industrial Classification (SIC) Manual and its 1977 Supplement. In 1987, these classifications are based on the 1987 SIC Manual. There are major revisions to the earlier SIC structure which limit the comparability of data between the 1982 and 1987 censuses. The 1987 SIC-based kind-of-business classifications for service industries are described in detail in the "Kind-of-Business Classifications" section below, and those which have significantly changed from 1972 to 1987 are listed in appendix H.

1982 data could not be retabulated based on the revised 1987 SIC system to allow data comparability since, in many cases, information needed to assign the 1987 classifications to the 1982 records was not available. However, 1987 census records were assigned both a 1987 and 1972 SIC-based classification. Census data for 1987

are presented based on the 1987 classifications for all geographic areas included in this publication (see "Geographic Areas Covered" in the Introduction). In addition, Tables 3a and 3b present data for both 1982 and 1987 based on the 1972 SIC system. Tables 4a and 4b present 1987 data for those SIC's (1972 based) that significantly changed.

Geographic areas—The boundaries of a number of areas for which data are shown in the 1987 census are not the same as in the 1982 census because of annexations, other boundary changes, and redefinitions of 1982 standard metropolitan statistical areas (SMSA's) and standard consolidated statistical areas (SCSA's) into metropolitan statistical areas (MSA's), primary metropolitan statistical areas (PMSA's), and consolidated metropolitan statistical areas (CMSA's).<sup>4</sup>

Nonemployer firms—In 1982, data for nonemployer firms and the combined data for "all establishments" (nonemployer firms plus establishments of employer firms) were published at the United States level only. Furthermore, data could not be published for several kind-of-business classifications, including the total level, because many businesses were miscoded into miscellaneous categories rather than into a specific kind of business.

For 1987, the Geographic Area Series of reports (SC87-A) only includes establishments with payroll. Data for nonemployers by kind of business are presented in the Nonemployer Statistics Series of reports (SC87-N). Data are shown for the United States, States, metropolitan statistical areas, counties, and places at varying levels of industry detail.

**Scope**—The 1987 Census of Service Industries includes Hospitals, SIC 806, whereas the 1982 census did not include this SIC Group. For 1987, hospitals operated by governmental organizations are included. Government-operated facilities in other service kind-of-business classifications are excluded from the census.

**Establishments**—In 1982 and prior censuses, the count of establishments represented the number in business at the end of the year. In 1987, the count of establishments represents those in business at any time during 1987 (regardless of operating status at the end of the year).

<sup>&</sup>lt;sup>2</sup>SIC's 7032, 792, 7991 pt., 7997, 7999 pt., 8011 pt., 8021 pt., 805, 806, 808, 809, 82, 83, 84 pt., 873 ex. 8733, 874 ex. 8744.

<sup>&</sup>lt;sup>3</sup>SIC's 7041, 8111 pt., 84 pt., 86, 8733.

<sup>&</sup>lt;sup>4</sup>Newly defined metropolitan statistical areas (MSA's) and also certain terminology changes were announced by the Office of Management and Budget (OMB) effective June 30, 1983. The previous term "standard metropolitan statistical area" was shortened to "metropolitan statistical area." If an area has more than one million population and meets certain other specified requirements, it now is termed a "consolidated metropolitan statistical area" (CMSA) and consists of major components recognized as "primary metropolitan statistical areas" (PMSA's). Many of these PMSA's were formerly recognized as SMSA's and the majority were also included in standard consolidated statistical areas (SCSA's) defined by OMB beginning in 1975, each of which consisted of two or more closely associated SMSA's. Metropolitan areas not included in CMSA's are designated simply as metropolitan statistical areas (MSA's).

A comparison of the number of establishments in business at the end of the year versus the number active any time during the year for the United States as a whole is presented in appendix G.

Federal income tax status/kind-of-business combinations-In both the 1982 and 1987 censuses, establishments in selected kind-of-business classifications were tabulated as taxable or tax-exempt based solely on their assigned classification, whereas establishments in other classifications were assigned tax status based on their Federal income tax filing requirement (see Method of Assigning Tax Status description of the Census Coverage and Methodology section). Three kinds of business for which tax status was assigned based on Federal income tax status filing requirements in 1982 were treated differently in 1987. Hotels (part of SIC 7011) were tabulated only as taxable in 1987. Membership organization hotels and lodging places (SIC 7041) and Noncommercial research organizations (SIC 8733) were tabulated only as taxexempt in 1987.

#### **EXPLANATION OF TERMS**

Establishments—An establishment is a single physical location at which business is conducted. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Statistics for service industries represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Estimates of this number were derived from a sample and are provided in the service industries report, Miscellaneous Subjects (SC87-S-4). Each census report was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1987.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity, and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, and when conditions prescribed by the SIC manual for recognizing the existence of more than one establishment were met, separate establishment reports for each of the different activities were obtained in the census.

Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a

separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

Firms—A firm is a business organization or entity consisting of one domestic establishment (location) or more under common ownership or control. All establishments of subsidiary firms are included as part of the controlling firm. For the economic censuses, the terms "firm" and "company" are synonymous.

Receipts (Basic dollar volume measure for service establishments of firms subject to Federal income tax)-Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1987 whether or not payment was received in 1987, except for health practitioners and legal, architectural, engineering, and surveying services, which reported on a cash basis (payments received in 1987 regardless of when services were rendered). Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. Receipts from leasing of vehicles, equipment, etc. marketed under operating leases are included in receipts figures as well as the fair sales value of merchandise marketed in 1987 under capital, finance, or "full payout" leases. Receipts also include the total value of service contracts, amounts received for work subcontracted to others, and dues and assessments from members and affiliates.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, State, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are rents from and receipts (gross as well as the establishment's share) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; commissions from vending machine operators; and other nonoperating income such as royalties, franchise fees, etc.

Receipts in this report do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (Basic dollar volume measure for firms exempt from Federal income tax)—Includes revenue

from customers or clients for services rendered and merchandise sold during 1987, whether or not payment was received in 1987. Also included are income from interest, dividends, gross contributions, gifts, grants (whether or not restricted for use in operations), rents, royalties, dues and assessments from members and affiliates, and net receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (Unrelated Business Income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, State, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., which are operated by others; and amounts transferred to operating funds from capital or reserve funds.

**Expenses**—Expenses include payroll, employee benefits, interest, rent, taxes, cost of supplies used for operation, depreciation expenses, fees paid for fundraising, contracted or purchased services, and other expenses charged to operations during 1987.

Expenses in this report exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; and, for fundraising organizations, funds transferred to charities and other organizations.

Annual payroll—Payroll includes all forms of compensation, such as salaries, wages, commissions, bonuses, vacation allowances, sick-leave pay, and the value of payments in kind (e.g., free meals and lodgings) paid during the year to all employees. Tips and gratuities received by employees from patrons and reported to employers are included. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service on form 941.

First quarter payroll—This item consists of payroll, as defined above, paid to persons employed at any time during the quarter January to March 1987.

Paid employees for pay period including March 12—Paid employees consist of the full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; not included are proprietors and partners of unincorporated businesses. The definition of paid employees is the same as that used on IRS form 941.

Legal form of organization—The legal form of organization for firms in the mail universe was based on the response to the organizational status inquiry on the various census forms. The legal form of organization of nonmail firms was generally based on information from administrative records of other Federal agencies.

Limited data are published in this series of reports for individual proprietorships and partnerships. The service industries report, *Establishment and Firm Size (Including Legal Form of Organization)*, *SC87-S-1*, presents data by the following legal forms of organization for establishments of firms subject to Federal income taxes:

- 1. Corporations.
- 2. Individual proprietorships.
- 3. Partnerships.
- 4. Other.

Auxiliary establishments—Each company included in this census was asked to identify and separately report auxiliary locations whose primary functions were to manage, administer, service, or support the activities of the other establishments of the company. Data presented in this report do not include auxiliary establishments. Data for auxiliaries are presented in a subsequent report issued as part of the 1987 Enterprise Statistics reports.

#### KIND-OF-BUSINESS CLASSIFICATIONS

Services, as defined in Division I of the 1987 Standard Industrial Classification (SIC) manual, includes establishments primarily engaged in rendering a wide variety of services to individuals, business and government establishments, and other organizations.

Establishments covered by the census were assigned kind-of-business classifications according to the industry classifications defined in the 1987 SIC manual. When a more detailed classification than defined in the SIC manual was needed, additional kinds of business were identified within an SIC industry.

The basis for a kind-of-business classification is described above in Method of Classifying Kinds of Business. Descriptions of those kinds of business for which data are provided in this report follow.

### Hotels, Rooming Houses, Camps, and Other Lodging Places (SIC Major Group 70)

This group includes establishments engaged in providing lodging, or lodging and meals, and camping facilities. Hotels which provide accommodations for permanent residents (e.g., apartment hotels) and residential mobile home parks are classified in Real Estate, Major Group 65.

Hotels and motels (SIC 7011)—Commercial establishments, known to the public as hotels, motor hotels, motels, or tourist courts, primarily engaged in providing lodging, or lodging and meals.

For large geographic areas, data are presented for the following subdivisions of this classification:

- 1. Hotels, 25 guestrooms or more.
- 2. Hotels, less than 25 guestrooms.
- 3. Motels, tourist courts.
- 4. Motor hotels.

The classification of individual establishments into hotels, motor hotels, and motels and tourist courts was based primarily on the respondents' self-designation.

Rooming and boarding houses (SIC 702)—Establishments renting rooms, with or without board, on a fee basis. Homes for the aged, for children, and for the handicapped that provide additional services, other than nursing care, are classified in Industry 8361, and homes that provide nursing and/or health-related care are classified in Industry Group 805. Rooming and boarding houses operated by membership organizations for their members only are classified in Industry 7041.

Sporting and recreational camps (SIC 7032)—Sporting and recreational camps providing lodging and meals, or lodging only. Included are children's camps, fishing camps, hunting camps, and dude ranches. Day camps and sports instructional camps, such as baseball, basketball, or football camps, are classified in Industry 7999.

Recreational vehicle parks and campsites (SIC 7033)—Establishments providing overnight or short-term sites for recreational vehicles, trailers, campers, or tents. Residential trailer and mobile home parks are classified in Real Estate, Major Group 65.

Organization hotels and lodging houses, on membership basis (SIC 704)—Lodging houses and hotels operated by membership organizations for the benefit of their members and guests, and not open to the general public. Hotels operated by such organizations but open to the public are classified in Industry 7011. Residential homes for the aged and others in need of residential, social, and personal care are classified in Industry 8361.

#### Personal Services (SIC Major Group 72)

This group includes establishments primarily engaged in providing services generally to individuals, such as barber and beauty shops, drycleaning plants, laundries, and photographic studios. For establishments classified in Industry Group 721, collecting and distributing units (branch outlets, pickup stations, terminals, or depots) owned and operated by a firm which does its own laundry work are not classified as separate establishments. Data for these units are merged with data for the plant where the work is done.

Power laundries, family and commercial (SIC 7211)—Establishments primarily engaged in operating mechanical laundries with steam or other power. Excluded are establishments which have power laundry equipment, but which are primarily engaged in a specialty, such as industrial laundering, linen rental, or diaper service. These establishments are classified in other categories within Industry Group 721. Independently owned agencies for laundry plants are classified in Industry 7212. Laundries using small power equipment of household type are classified in Industry 7219.

Garment pressing, and agents for laundries and drycleaners (SIC 7212)—Establishments primarily engaged in providing laundry and drycleaning services, but which have the laundry and/or drycleaning work done by others. Establishments in this industry may do their own pressing or finishing work. Independently owned collecting and distributing agencies serving drycleaning plants or power laundries are included in this classification.

Linen supply (SIC 7213)—Establishments primarily engaged in supplying, on a rental basis, such laundered items as uniforms, aprons, table linens, bed linens, and towels. Establishments included in this classification may or may not operate their own laundry facilities.

Coin-operated laundries and drycleaning (SIC 7215)—Establishments primarily engaged in the operation of coin-operated or similar self-service laundry and/or drycleaning equipment. Included are establishments known as laundromats, launderettes, self-service drycleaners, etc. Establishments which operate such machinery in apartment houses, dormitories, and similar locations are included. Establishments which rent such machinery (e.g., to apartment houses) are classified in Industry 7359.

For large geographic areas, data are presented for the following subdivisions of this classification:

- 1. Coin-operated laundries and drycleaning stores.
- 2. Coin-operated laundry machine routes.

Drycleaning plants, except rug cleaning (SIC 7216)—Establishments primarily engaged in drycleaning or dyeing apparel and household fabrics other than rugs. Establishments primarily engaged in cleaning rugs are classified in Industry 7217. Independently owned agencies for cleaning plants are classified in Industry 7212. Establishments known as "tailor shops" or "cleaners" are included in this classification only if they do their own cleaning. Establishments primarily engaged in dyeing fabrics for the trade are classified in Manufacturing, Major Group 22.

Carpet and upholstery cleaning (SIC 7217)—Establishments primarily engaged in cleaning carpets and upholstered furniture. Establishments primarily engaged in rug repair are classified in Industry 7699, those primarily

engaged in reupholstering and repairing furniture are classified in Industry 7641, and those primarily engaged in building cleaning are classified in Industry 7349.

Industrial launderers (SIC 7218)—Establishments primarily engaged in supplying laundered or drycleaned work uniforms, wiping towels, protective apparel (gloves, flame resistant clothing, etc.), dust control items (treated mats or rugs, mops, cloths, etc.), and similar items to industrial, commercial, and government users. These items may belong to the industrial launderers and be supplied to users on a rental basis, or they may belong to the customers. Establishments included in this industry may or may not operate their own laundry or drycleaning facilities.

Laundry and garment services, n.e.c. (SIC 7219)—Establishments primarily engaged in furnishing other laundry services, including repair, alteration, and storage of clothes for individuals; diaper service; and hand laundries. Custom tailors, dressmakers, and fur shops making fur apparel to custom order are classified in Retail Trade.

For large geographic areas, data are presented for the following subdivisions of this classification:

- 1. Diaper service.
- 2. Seamstresses and dressmaking services.
- 3. Other laundry services, n.e.c.

Photographic studios, portrait (SIC 722)—Establishments primarily engaged in still or video portrait photography for the general public. Included in this classification are school, home, and transient portrait photographers. Establishments primarily engaged in commercial photography are classified in Industry 7335; those primarily engaged in video tape production other than portrait are classified in Industry 7812; and those primarily engaged in film developing and/or print processing for the trade or for the general public are classified in Industry 7384.

Beauty shops (SIC 723)—Establishments primarily engaged in providing beauty services or both beauty and barber services. Beauty and cosmetology schools are also included. Beauty shop concessions (owned and operated by concessionaires) in hotels, department stores, etc., are classified in this industry and treated as separate establishments. However, beauty shops owned by and operated as part of other businesses (e.g., hotels, department stores) are considered part of the main establishment.

Barber shops (SIC 724)—Establishments primarily engaged in providing barber and men's hair styling services. Barber colleges are also included. Barber shop concessions (owned and operated by concessionaires) in hotels, department stores, etc., are classified in this industry and treated as separate establishments. However, barber shops owned by and operated as part of other businesses (e.g., hotels, department stores) are considered part of the main establishment.

Shoe repair shops and shoeshine parlors (SIC 725)—Establishments primarily engaged in repairing footwear or shining shoes. Also included are establishments engaged in cleaning and blocking hats. Shoe repair and shoeshine departments (owned and operated by concessionaires) in hotels, department stores, etc., are classified in this industry and treated as separate establishments. However, shoe repair shops and shoeshine parlors owned and operated as part of other businesses (e.g., hotels, department stores) are considered part of the main establishment.

Funeral service and crematories (SIC 726)—Establishments primarily engaged in preparing the dead for burial, conducting funerals, and cremating the dead. Receipts include sales of funeral merchandise, such as caskets and burial clothing, and other services provided directly by the establishments. Also included in the receipts are reimbursements for cash advances made to other establishments for funeral-related merchandise sales and services, such as flowers. Cemeteries, and crematories operated in conjunction with cemeteries, are classified in Real Estate, Industry 6553; crematories and burial services for pets are classified in Agriculture, Industry 0752.

Tax return preparation services (SIC 7291)—Establishments primarily engaged in providing tax return preparation services without also providing accounting, auditing, or bookkeeping services. Establishments providing tax return preparation services which also provide accounting, auditing, or bookkeeping services are classified in Industry 8721. Tax return preparation services (owned and operated by concessionaires) in department stores, etc., are classified in this industry and treated as separate establishments. However, tax return preparation services owned and operated as part of other businesses are considered part of the main establishment.

Miscellaneous personal services, n.e.c. (SIC 7299)—Establishments primarily engaged in providing personal services, not elsewhere classified, such as saunas; steam and Turkish baths; costume and formal wear rental; operation of coin-operated personal service machines, such as weighing machines, public lockers (except cold storage), pay toilets, etc.; checkroom concessions; dating service; diet or weight reducing workshops; and tanning salons. Establishments operating coin-operated amusement machines, such as pinball machines and juke boxes, are classified in Industry 7993. The operation of physical fitness facilities, including health fitness spas and reducing salons, is classified in Major Group 70 if lodging is also provided and in Industry 7991 if lodging is not provided.

- 1. Health-related personal services.
- 2. Other personal services, n.e.c.

#### **Business Services (SIC Major Group 73)**

This group includes establishments primarily engaged in providing services, not elsewhere classified, to business establishments on a contract or fee basis.

Advertising agencies (SIC 7311)—Establishments primarily engaged in preparing advertising (writing copy, artwork, graphics, and other creative work) and placing such advertising in periodicals, newspapers, radio, television, or other advertising media for clients on a contract or fee basis. Establishments which place advertising with media but perform no creative services (media buying services) are classified in Industry 7319. Establishments which write advertising copy, but do not place the advertising with media, are classified in Industry 8999. Establishments which provide commercial art, graphics, or other creative advertising services, but do not place the advertising with media, are classified in Industry Group 733. Establishments which solicit advertising for nonaffiliated radio, television, newspapers, or magazines are classified in Industry 7313.

Outdoor advertising services (SIC 7312)—Establishments primarily engaged in the preparation of poster displays and painted and electric displays on billboards, panels, bulletins, and frames, principally outdoors. Such establishments may (as incidental services) construct, repair, and maintain display boards and may post advertisements. Sign painting shops are classified in Industry 7389. Shops which make neon signs to order are classified in Manufacturing. Establishments primarily engaged in erecting signs are classified in Construction.

Radio, television, and publishers' advertising representatives (SIC 7313)—Establishments primarily engaged in soliciting advertising on a contract or fee basis for (nonaffiliated) newspapers, magazines, and other publications, or for radio and television stations. Advertising sales offices operated by the media are classified as auxiliaries.

Advertising, n.e.c. (SIC 7319)—Establishments primarily engaged in furnishing advertising services, not elsewhere classified, such as handbill distribution, distribution of samples, and transit advertising. Establishments which provide commercial art, graphics, or other creative advertising services, but do not place the advertising with the media, are classified in Industry Group 733. Establishments primarily engaged in direct mail advertising, compiling and selling mailing lists, and related services are classified in Industry 7331.

Adjustment and collection services (SIC 7322)—Establishments primarily engaged in the collection or adjustment of claims other than insurance. Establishments providing insurance adjustment services are classified in Insurance, Major Group 64. Establishments providing debt counseling or adjustment services for individuals are classified in Industry 7299. Centralized charge services are classified in Finance, Major Group 61.

Credit reporting services (SIC 7323)—Establishments primarily engaged in providing mercantile and consumer credit reporting services. Establishments primarily engaged in conducting personal investigations (background) and preparing reports for insurance companies and other business firms are classified in Industry 7389.

For large geographic areas, data are presented for the following subdivisions of this classification:

- 1. Mercantile reporting agencies.
- 2. Consumer credit reporting agencies.

Direct mail advertising services (SIC 7331)—Establishments primarily engaged in furnishing direct mail advertising services, such as creating, producing, and mailing direct mail advertising. This industry also includes establishments primarily engaged in compiling and selling mailing lists. Establishments primarily engaged in reproducing direct mail copy to order, but also providing other direct mail advertising services, are classified in Manufacturing if they print the copy, and in Industry 7334 if they duplicate the copy by photocopying or similar reproduction methods.

Photocopying and duplicating services (SIC 7334)—Establishments primarily engaged in reproducing text, drawings, plans, maps, or other copy by blueprinting, photocopying, mimeographing, or other methods of duplication other than printing or microfilming. Printing, including "quick printing," is classified in Manufacturing, and microfilming is classified in Industry 7389.

For large geographic areas, data are presented for the following subdivisions of this classification:

- 1. Blueprinting and photocopying services.
- 2. Duplicating services, except printing.

Commercial photography (SIC 7335)—Establishments engaged in providing commercial photography services for advertising agencies, publishers, and other business and industrial users. Establishments engaged in still and video portrait photography are classified in Industry 7221, and those primarily engaged in mapmaking are classified in Industry 7389. Establishments primarily engaged in medical photography are classified in Industry 8099. Establishments primarily engaged in producing commercial video tape or films are classified in Industry 7812.

Commercial art and graphic design (SIC 7336)—Establishments primarily engaged in providing commercial art or graphic design services for advertising agencies, publishers, and other business and industrial users. Producers of still and slide films are classified here. Establishments primarily engaged in art, except commercial and medical art, are classified in Industry 8999; those engaged in medical art are classified in Industry 8099; and those providing drafting services are classified in Industry 7389.

For large geographic areas, data are presented for the following subdivisions of this classification:

- 1. Commercial art.
- 2. Graphic arts and related design.

Secretarial and court reporting services (SIC 7338)—Establishments primarily engaged in furnishing secretarial, typing, word processing, resume writing, and court reporting services.

Disinfecting and pest control services (SIC 7342)— Establishments primarily engaged in providing disinfection and termite, insect, rodent, and other pest control generally in dwellings or other buildings. Establishments primarily engaged in pest control for lawns or agricultural production are classified in Agriculture.

Building cleaning and maintenance services, n.e.c. (SIC 7349)—Establishments primarily engaged in furnishing building cleaning and maintenance services, not elsewhere classified, such as window cleaning, janitorial services, floor waxing, and office cleaning. General contractors and special trade contractors primarily engaged in building repair work, cleaning building exteriors by sand or steam blasting, or cleaning up after construction are classified in Construction.

For large geographic areas, data are presented for the following subdivisions of this classification:

- 1. Window cleaning.
- 2. Other building cleaning and maintenance services, n.e.c.

Medical equipment rental and leasing (SIC 7352)—Establishments primarily engaged in renting or leasing (except finance leasing) medical equipment. These establishments may also sell medical supplies, but establishments primarily engaged in selling medical supplies are classified in Wholesale or Retail Trade. Establishments primarily engaged in finance leasing are classified in Finance, Industry 6159.

Heavy construction equipment rental and leasing (SIC 7353)—Establishments primarily engaged in renting or leasing (except finance leasing) heavy construction equipment, with or without operators. Establishments primarily engaged in finance leasing are classified in Finance, Industry 6159.

For large geographic areas, data are presented for the following subdivisions of this classification:

- 1. Leasing and rental of heavy construction equipment without operators.
- Rental of heavy construction equipment with operators.

Equipment rental and leasing, n.e.c. (SIC 7359)—Establishments primarily engaged in renting or leasing (except finance leasing) equipment, not elsewhere classified, such as tools, furniture, industrial equipment (except heavy construction), televisions, appliances, party supplies, etc. Establishments primarily engaged in finance leasing are classified in Finance, Industry 6159.

Establishments renting or leasing automobiles and trucks without drivers are classified in Industry Group 751; those renting with drivers, in Transportation. Establishments renting (or leasing) medical equipment are classified in Industry 7352; video tapes and cassettes, in Industry 7841; amusement and recreation items, such as bicycles, beach chairs, etc., in Industry 7999; personal items, such as formal wear, lockers (other than refrigerated), and pillows, in Industry 7299; commercial boats, in Water Transportation, Major Group 44. Direct leasing of machinery or equipment by the manufacturer is classified in Manufacturing or Wholesale Trade. Establishments primarily leasing computer time, including time-sharing services, are classified in Industry 7374; and those renting or leasing computers or data processing equipment, in Industry 7377.

For large geographic areas, data are presented for the following subdivisions of this classification:

- 1. Equipment rental.
- 2. Equipment leasing, except finance leasing.

Employment agencies (SIC 7361)—Establishments primarily engaged in providing placement and employment services for employers or those seeking employment. Modeling agencies and nurses' registries are included. Theatrical employment agencies are classified in Industry 7922; motion picture casting bureaus, in Industry 7819; and establishments engaged in furnishing help to other businesses, in Industry 7363.

Help supply services (SIC 7363)—Establishments primarily engaged in supplying temporary or continuing help (except agricultural) to other businesses on a contract or fee basis. The help supplied is on the payroll of the supplying establishment, but is under the direct or general supervision of the business to whom the help is furnished. Establishments primarily engaged in providing placement and employment services are classified in Industry 7361. Establishments which provide both management and staff to operate a business are classified according to the type of activity of the business. Establishments primarily engaged in furnishing personnel to perform a range of services in support of the operation of other establishments are classified in Industry 8744. Farm labor supply is classified in Agriculture, Industry 0761.

- 1. Temporary help supply.
- 2. Help supply, except temporary.

Computer programming services (SIC 7371)—Establishments primarily engaged in providing custom computer programming services on a contract or fee basis. These establishments often perform a variety of additional services, such as computer software design and analysis, modification of existing software, and training in the use of custom software. Establishments primarily engaged in the development and marketing of prepackaged software are classified in Industry 7372. Computer processing services are classified in Industry 7374.

Prepackaged software (SIC 7372)—Establishments primarily engaged in designing and developing prepackaged software, including operating, utility, and applications programs. These establishments may also prepare software documentation for the user, install software for the user, and train the user in the use of the software. Establishments primarily engaged in buying and selling prepackaged software are classified in Wholesale or Retail Trade. Custom computer software services, including computer code authors, are classified in Industry 7371.

Computer integrated systems design (SIC 7373)—Establishments primarily engaged in developing or modifying computer software and packaging or bundling the software with hardware (computers and peripheral equipment) to create an integrated system for specific application. These establishments are involved in all phases of systems development, from design through installation. Establishments primarily engaged in buying and selling computer software and/or hardware are classified in Wholesale or Retail Trade, and establishments primarily engaged in manufacturing computers and/or peripheral equipment are classified in Manufacturing.

Computer processing and data preparation and processing services (SIC 7374)—Establishments primarily engaged in providing computer processing and data preparation services. Service may consist of complete processing and preparation of reports from data supplied by the customer, or it may be specialized, such as data entry or making data processing equipment available on an hourly or time-sharing basis.

Information retrieval services (SIC 7375)—Establishments primarily engaged in providing on-line information retrieval services on a contract or fee basis. The information generally involves a range of subjects and is taken from other primary sources. Establishments which collect and originate the data are classified in the industry associated with that activity.

Computer facilities management services (SIC 7376)—Establishments primarily engaged in providing onsite management and operation of computer and data processing facilities on a contract or fee basis. Establishments primarily engaged in providing computer and data processing at their own facilities are classified in Industry 7374.

Computer rental and leasing (SIC 7377)—Establishments primarily engaged in renting or leasing (except finance) computers and related data processing equipment on the customers' site, whether or not also providing maintenance or support services. Establishments primarily engaged in both manufacturing and leasing computers and related data processing equipment are classified in Manufacturing, and separate establishments owned by the manufacturer and primarily engaged in leasing are classified in Wholesale Trade. Establishments primarily engaged in finance leasing of computers and related data processing equipment are classified in Finance, Industry 6159, and those primarily engaged in leasing computer time are classified in Industry 7374.

Computer maintenance and repair (SIC 7378)—Establishments primarily engaged in the maintenance and repair of computers and computer peripheral equipment.

Computer related services, n.e.c. (SIC 7379)—Establishments primarily engaged in providing computer related services, not elsewhere classified, such as computer consulting, disk and diskette conversion, and tape recertification.

Detective, guard, and armored car services (SIC 7381)—Establishments primarily engaged in providing detective, guard, and armored car services. Rental of dogs for protective service, fingerprint service, and polygraph service are included in this classification.

For large geographic areas, data are presented for the following subdivisions of this classification:

- 1. Detective agencies and guard services.
- 2. Armored car services.

Security systems services (SIC 7382)—Establishments primarily engaged in monitoring and maintaining security systems devices, such as burglar and fire alarms. These establishments may also sell, lease, and/or install the security systems which they monitor and maintain. Establishments primarily engaged in the sales and installation, or installation only, of such devices are classified in Construction, Industry 1731.

News syndicates (SIC 7383)—Establishments primarily engaged in providing news, pictures, features, and news reporting services to newspapers and periodicals. Separate establishments of newspaper and periodical publishers which are engaged in gathering news are classified as auxiliaries.

Photofinishing laboratories (SIC 7384)—Establishments primarily engaged in developing film and photographic prints and enlargements. Data for retail outlets (kiosks), which are owned and operated by photofinishing laboratories for the pickup and delivery of film, are merged with data for the laboratory which owns them and are not

treated as separate establishments. Establishments primarily engaged in processing motion picture and video film for the motion picture and television industries are classified in Industry 7819.

For large geographic areas, data are presented for the following subdivisions of this classification:

- 1. Photofinishing laboratories, except "one-hour" (mini) labs.
- 2. One-hour (mini) photofinishing labs.

Business services, n.e.c. (SIC 7389)—Establishments primarily engaged in furnishing business services, not elsewhere classified, such as auctioneers' establishments (service only), business brokers, drafting service, independent lecture bureaus, inspection service, printing brokers, notaries public, and shop window decoration or trimming, on a commission or fee basis.

For large geographic areas, data are presented for the following subdivisions of this classification:

- Sign painting shops—Establishments primarily engaged in making signs to individual order or in doing office door and window lettering. Establishments primarily engaged in making signs other than on a custom basis and neon sign manufacturers are classified in Manufacturing.
- 2. Interior designing—Establishments primarily engaged in advising clients on the selection of furniture, draperies, rugs, and other interior decorations on a commission or fee commission basis. Establishments providing interior designing service, but primarily engaged in the sale of merchandise, are not included. Painting and papering contractors who frequently call themselves "interior decorators" are classified in Construction.
- Telephone answering services—Establishments primarily engaged in transmitting telephone messages to their clients. Paging services are classified in Communication.
- Water softening services—Establishments primarily engaged in softening water by chemical treatment or other methods.
- 5. Packaging and labeling services—Establishments primarily engaged in packaging and labeling products, on a contract or fee basis, in packages or other containers normally intended for retail distribution. Companies primarily engaged in packing, crating, and otherwise preparing goods for shipping are classified in Transportation.
- Trading stamp services—Establishments primarily engaged in selling trading stamps or merchandise coupons to merchants. The redemption stores of trading stamp companies are not included here, but are classified as auxiliary to this industry.

 Miscellaneous business services, n.e.c.—Establishments primarily engaged in furnishing business services, not elsewhere classified.

### Automotive Repair, Services, and Parking (SIC Major Group 75)

This group includes establishments primarily engaged in furnishing automotive repair, rental, leasing, parking, and other services. Similar facilities owned and operated by concerns for their own use and not available to the general public are treated as auxiliary establishments of those concerns and are not included here. Automotive repair shops operated by establishments engaged in the sale of new automobiles are classified in Retail Trade, as are those operated by gasoline service stations (where sales of merchandise, including fuel, exceed repair receipts). Automobile driving instruction is classified in Industry 8299.

Truck rental and leasing, without drivers (SIC 7513)—Establishments primarily engaged in short-term rental or extended-term leasing (with or without maintenance) of trucks, truck tractors, or semitrailers without drivers. Establishments primarily engaged in renting or leasing, except finance leasing, of industrial trucks are classified in Industry 7359; those renting or leasing trucks with drivers are classified in Transportation, Industry Group 421; and those renting or leasing heavy construction and earth moving equipment are classified in Industry 7353. Establishments primarily engaged in finance leasing are classified in Finance, Major Group 61.

For large geographic areas, data are presented for the following subdivisions of this classification:

- 1. Truck rental, without drivers.
- 2. Truck leasing, except finance leasing.

Passenger car rental (SIC 7514)—Establishments primarily engaged in short-term rental of passenger cars without drivers. Data for separate automotive rental offices or concessions (e.g., airport locations) in the same metropolitan area, for which a common fleet of cars is maintained, are merged and not considered as separate establishments. Establishments primarily engaged in renting automobiles with drivers are classified in Transportation, Industry 4119.

Passenger car leasing (SIC 7515)—Establishments primarily engaged in extended-term leasing of passenger cars without drivers. These establishments may or may not provide maintenance of vehicles as part of the lease contract. Establishments primarily engaged in renting automobiles with drivers are classified in Transportation, Industry 4119. Establishments primarily engaged in finance leasing are classified in Finance, Major Group 61.

Utility trailer and recreational vehicle rental (SIC 7519)—Establishments primarily engaged in daily or extended-term rental of utility trailers and recreational vehicles.

Establishments primarily engaged in renting motorcycles, bicycles, golf carts, gocarts, or recreational boats are classified in Industry 7999, and those engaged in renting airplanes are classified in Industry 7359. Establishments primarily engaged in the rental of mobile homes on site are classified in Real Estate, Industry 6515.

Automobile parking (SIC 7521)—Establishments primarily engaged in the temporary parking of automobiles usually on an hourly, daily, or monthly contract or fee basis. Excluded are municipal parking lots and lots operated by establishments or institutions primarily engaged in other activities (e.g., department stores, hospitals, restaurants). Valet parking is classified in Industry 7299. Establishments primarily engaged in extended or dead storage of automobiles are classified in Transportation, Industry 4226.

For large geographic areas, data are presented for the following subdivisions of this classification:

- 1. Parking lots.
- 2. Parking structures.

Top, body, and upholstery repair shops and paint shops (SIC 7532)—Establishments primarily engaged in the repair of automotive tops, bodies, and interiors, or automotive painting and refinishing. Also included in the industry are establishments primarily engaged in customizing automobiles, trucks, and vans, except on a factory basis. Those engaged in customizing automobiles, trucks, and vans on a factory basis are classified in Manufacturing, Industry Group 371.

For large geographic areas, data are presented for the following subdivisions of this classification:

- 1. Paint shops.
- 2. Top and body repair shops.

Automotive exhaust system repair shops (SIC 7533)—Establishments primarily engaged in the installation, repair, or sale and installation of automotive exhaust systems. The sale of mufflers, tailpipes, and catalytic converters is considered to be incidental to the installation of these products.

Tire retreading and repair shops (SIC 7534)—Establishments primarily engaged in repairing and retreading automotive tires. Establishments classified here may either retread customers' tires or retread tires for sale or exchange to the user or the trade.

Automotive glass replacement shops (SIC 7536)—Establishments primarily engaged in the installation, repair, or sale and installation of automotive glass. The sale of the glass is considered incidental to the replacement.

Automotive transmission repair shops (SIC 7537)—Establishments primarily engaged in the installation, repair, or sale and installation of automotive transmissions. The sale of transmissions and related parts is considered incidental to transmission installation or repair.

General automotive repair shops (SIC 7538)—Establishments primarily engaged in general automotive repair, such as engine repair shops (except industrial truck engines), general repair and service garages, and diesel engine repair shops. Establishments primarily engaged in specialized repair of individual engine components, not elsewhere classified, are classified in Industry 7539. Establishments primarily engaged in repair of motorcycles are classified in Industry 7699.

For large geographic areas, data are presented for the following subdivisions of this classification:

- 1. General automotive repair shops, except diesel.
- 2. Diesel repair shops.

Automotive repair shops, n.e.c. (SIC 7539)—Establishments primarily engaged in specialized automotive repair, not elsewhere classified, such as fuel service (carburetor repair), brake relining, front-end and wheel alignment, and radiator repair. Establishments primarily engaged in automotive welding are classified in Industry 7692.

For large geographic areas, data are presented for the following subdivisions of this classification:

- 1. Radiator repair.
- 2. Brake, front end, and wheel alignment.
- 3. Carburetor repair shops.
- 4. Electrical repair shops.
- 5. Other automotive repair shops, n.e.c.—Establishments primarily engaged in specialized automotive repairs, not elsewhere classified, such as frame repair, piston ring service and repair, speedometer repair, heater and air-conditioning repair, etc.

Carwashes (SIC 7542)—Establishments primarily engaged in washing, waxing, and polishing motor vehicles or furnishing facilities for the self-service washing of motor vehicles.

Automotive services, except repair and carwashes (SIC 7549)—Establishments primarily engaged in furnishing automotive services, except repair and carwashes, such as lubricating service, towing service, diagnostic service, undercoating service, and inspection service.

- 1. Lube shops.
- 2. Other automotive services, n.e.c.

### Miscellaneous Repair Services (SIC Major Group 76)

This group includes establishments primarily engaged in miscellaneous repair services, not elsewhere classified. Repair departments of retail dealers or manufacturers are not included unless operated as separate establishments and reported as such. This group does not include some repair services of which the more important are: repair to structures (classified in Construction); garment and shoe repair (classified in Major Group 72); automotive repair services (classified in Major Group 75); electronic computer and computer peripheral equipment repair services (classified in Industry 7378); ship and boat repair (classified in Manufacturing); and railroad repair (classified in Manufacturing).

Radio and television repair shops (SIC 7622)—Establishments primarily engaged in repairing radios, televisions, phonographs, stereo equipment, and tape recorders. Also included are establishments engaged in installing and repairing television, amateur, and citizens' band antennas, and those engaged in installing and servicing similar equipment in homes, offices, boats, automobiles, or other vehicles. Establishments primarily engaged in installation, repair, or maintenance of radio and television broadcast transmitting antennas and towers are classified in Construction. Repair departments of radio and television dealers are not included here unless operated and reported as separate establishments.

Refrigeration and air-conditioning service and repair shops (SIC 7623)—Establishments primarily engaged in servicing and repairing household and commercial electrical refrigerators and air-conditioning and refrigeration equipment. Establishments primarily engaged in servicing and repairing gas refrigeration equipment are classified in Industry 7699, and those repairing automotive air-conditioning equipment are classified in Industry 7539. Establishments primarily engaged in installing refrigeration and air-conditioning systems are classified in Construction.

Electrical and electronic repair shops, n.e.c. (SIC 7629)—Establishments primarily engaged in servicing and repairing electrical and electronic equipment, not elsewhere classified, such as electrical household appliances (washing machines, vacuum cleaners, irons, toasters, etc.) and electrical and electronic industrial equipment. Electrical contractors and electrical shops engaged primarily in house wiring are included in Construction, Industry 1731. The repair of electric motors is classified in Industry 7694. Repair of electronic computers and computer peripheral equipment is classified in Industry 7378.

Watch, clock, and jewelry repair (SIC 763)—Establishments primarily engaged in the repair of watches, clocks, or jewelry. Establishments primarily engaged in assembling watches from purchased parts are classified in Manufacturing, Industry 3873.

Reupholstery and furniture repair (SIC 764)—Establishments primarily engaged in furniture reupholstery and repair. Establishments primarily engaged in selling upholstery materials, making slipcovers, draperies, etc., to order, or in upholstering new frames to individual order are classified in Retail Trade, as are establishments making furniture and cabinets on a custom basis.

Welding repair (SIC 7692)—Establishments primarily engaged in repair work by welding, including automotive welding. Welding in connection with the manufacture of a product is classified in Manufacturing. Welding contractors doing welding work at construction sites are classified in Construction, Industry 1799.

Armature rewinding shops (SIC 7694)—Establishments primarily engaged in rewinding armatures and rebuilding or repairing electric motors. Establishments classified here may either repair customers' equipment or repair their own equipment for sale or exchange to users or to the trade. Establishments primarily engaged in the repair of electrical appliances are classified in Industry 7629.

Repair shops and related services, n.e.c. (SIC 7699)—Establishments primarily engaged in specialized repair services, not elsewhere classified, such as farm machinery and equipment repair; lawnmower, saw, knife, and tool sharpening and repair; bicycle repair; lock and gun repair; musical instrument repair; and the repair of typewriters. Repair services which involve primarily electrical or electronic equipment or components are classified in Industry 7629; however, primarily mechanical repair of electrically powered equipment, such as electric sewing machine repair, is included here.

- 1. Farm machinery and equipment repair shops.
- 2. Lawnmower and other small engine repair—Establishments primarily engaged in saw, knife, and tool sharpening are also included here.
- 3. Sewer and septic tank cleaning services—Establishments primarily engaged in cleaning or repairing sewers and septic tanks. Establishments which install septic tanks are classified in Construction.
- 4. Other repair and related services, n.e.c.—Establishments primarily engaged in specialized repair services, not elsewhere classified, such as aircraft flight instrument repair (except electrical), blacksmith shops, bicycle repair, boiler repair, photographic equipment repair, dental instrument repair, furnace and chimney cleaning, gunsmith shops, key duplicating shops, motorcycle repair, musical instrument tuning and repair, taxidermists, typewriter repair, umbrella repair, and venetian blind repair.

#### Motion Pictures (SIC Major Group 78)

This group includes establishments producing and distributing motion pictures, exhibiting motion pictures in commercially operated theaters, and furnishing services to the motion picture industry. The term "motion pictures" includes similar productions for television or other media using film, tape, or other means.

Motion picture and video tape production (SIC 7812)—Establishments primarily engaged in the production of theatrical and nontheatrical motion pictures and video tapes for exhibition or sale. Establishments engaged in both production and distribution of motion pictures are included here, as well as those engaged in the production of educational, industrial, and religious films. Establishments primarily engaged in motion picture and video tape reproduction are classified in Industry 7819.

For large geographic areas, data are presented for the following subdivisions of this classification:

- 1. Motion picture production, except for television.
- 2. Motion picture and tape production for television.

Services allied to motion picture production (SIC 7819)—Establishments primarily engaged in performing auxiliary services to motion picture production, such as motion picture film processing, editing, and titling. Also included are casting bureaus, wardrobe and studio property rental, rental and repair of cameras and other motion picture equipment, stock footage film libraries, and television tape services (editing, transfers, etc.).

Motion picture and video tape distribution (SIC 7822)—Establishments primarily engaged in the distribution (rental or sale) of theatrical and nontheatrical motion picture films or in the distribution of video tapes and disks, except to the general public. Establishments engaged in both distribution and production are classified in Industry 7812. Establishments primarily engaged in renting video tapes and disks to the general public are classified in Industry 7841, and those engaged in the sale of video tape and disks to individuals for personal or household use are classified in Retail Trade, Industry 5735.

For large geographic areas, data are presented for the following subdivisions of this classification:

- 1. Motion picture film exchanges.
- 2. Film or tape distribution for television.

Services allied to motion picture distribution (SIC 7829)—Establishments primarily engaged in performing auxiliary services to motion picture distribution, such as film delivery service, film purchasing and booking agencies, and film libraries.

Motion picture theaters, except drive-in (SIC 7832)—Commercially operated theaters primarily engaged in the indoor exhibition of motion pictures.

**Drive-in motion picture theaters (SIC 7833)**—Commercially operated theaters, commonly known as drive-in theaters, primarily engaged in the outdoor exhibition of motion pictures.

Video tape rental (SIC 7841)—Establishments primarily engaged in renting recorded video tapes and disks to the general public for personal or household use. Establishments primarily engaged in renting video recorders and players are classified in Industry 7359. Establishments primarily engaged in selling recorded video tapes and disks to the general public are classified in Retail Trade, Industry 5735, and those engaged in the wholesale distribution of recorded video tapes and disks are classified in Industry 7822.

### Amusement and Recreation Services, Except Motion Pictures (SIC Major Group 79)

This group includes establishments primarily engaged in providing amusement, recreation, or entertainment services, not elsewhere classified. Gambling businesses, where legal, are also included in this Major Group; however, combined gambling and lodging facilities with 25 guestrooms or more are classified in Industry 7011. Establishments primarily engaged in operating museums, art galleries, arboreta, and botanical and zoological gardens are classified in Major Group 84.

Dance studios, schools, and halls (SIC 791)—Establishments primarily engaged in operating public dance halls or ballrooms, dance studios, and dance schools. Establishments primarily engaged in renting facilities used as dance halls or ballrooms are classified in Real Estate, Industry 6512.

For large geographic areas, data are presented for the following subdivisions of this classification:

- 1. Public dance halls or ballrooms.
- Dancing schools, including children's and professional.

Theatrical producers (except motion picture) and miscellaneous theatrical services (SIC 7922)—Establishments primarily engaged in providing live theatrical presentations, such as road companies and summer theaters. This industry also includes services allied with theatrical presentations, such as casting agencies; booking agencies for plays, artists, and concerts; scenery, lighting, and other equipment services; and theatrical ticket agencies. Also included in this industry are producers of live and taped radio programs and commercials and producers of live television programs.

For large geographic areas, data are presented for the following subdivisions of this classification:

- Producers of live theatrical productions—Stock or repertory companies, whether or not operating their own theaters, are included here. Establishments primarily engaged in producing shows for dinner theaters, but not operating the food service, are also included here. Dinner theaters operating food service are classified in Retail Trade, Industry 5812.
- Producers of radio and television shows, except tape producers—Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of motion picture and television tape are classified in Industry 7812 and producers of radio tape in the subgroup Other theatrical services.
- 3. Artists' and entertainers' managers, concert bureaus, and booking agents.
- 4. Other theatrical services—Establishments engaged in theatrical services, not elsewhere classified, such as ticket agencies; theatrical, television, and radio employment agencies; theatrical equipment rental and design; and lighting. Radio show tape producers are included here.

Bands, orchestras, actors, and other entertainers and entertainment groups (SIC 7929)—Establishments primarily engaged in providing entertainment other than live theatrical presentations. These establishments include bands, orchestras, and entertainers.

For large geographic areas, data are presented for the following subdivisions of this classification:

- 1. Dance groups and artists.
- 2. Symphony orchestras, opera companies, and chamber music organizations.
- 3. Other music groups and artists—Dance and stage bands, orchestras (except symphony or chamber), combos, quintets, soloists, and similar musical organizations, groups, and artists.
- Other entertainers and entertainment groups—Entertainers other than dance bands, symphony orchestras, dance groups, or similar musical and dance organizations.

**Bowling centers (SIC 7933)**—Establishments primarily engaged in providing facilities for bowling.

Professional sports clubs and promoters (SIC 7941)—Operators and promoters of professional and semi-professional athletic clubs, promoters of athletic events, and managers of individual professional athletes. Receipts from radio or television broadcasts, from sales of players, from concession operators, and from noncustomer sources are not included in the total receipts for the activities

classified here. Establishments primarily engaged in renting stadiums and athletic fields to sports promoters and clubs are classified in Real Estate, Industry Group 651.

For large geographic areas, data are presented for the following subdivisions of this classification:

- 1. Baseball clubs.
- 2. Football clubs.
- 3. Other professional sports clubs.
- 4. Managers and promoters.

Racing, including track operation (SIC 7948)—Promoters and participants in racing activities, including racetrack operators, operators of racing stables, jockeys, racehorse trainers, and race car owners and operators. Establishments which own racetracks, but do not engage in promotion of racing events, are classified in Real Estate, Industry Group 651. Stables and kennels primarily engaged in breeding or boarding horses and dogs are classified in Agriculture, Industry 0752.

For large geographic areas, data are presented for the following subdivisions of this classification:

- 1. Auto racetrack operation.
- 2. Horse racetrack operation.
- 3. Dog racetrack operation.
- 4. Racing stables and racing, n.e.c.

Physical fitness facilities (SIC 7991)—Establishments primarily engaged in operating reducing and other health clubs, spas, and similar facilities featuring exercise and other active physical fitness conditioning, whether or not on a membership basis. Establishments providing aerobic dance and exercise classes are also included here. Sports and recreation clubs are classified in Industry 7997 if operated on a membership basis, and in Industry 7992 or 7999 if open to the general public. Health resorts and spas providing lodging are classified in Major Group 70. Establishments that promote physical fitness through diet control are classified in Industry 7299.

For large geographic areas, data are presented for the following subdivisions of this classification:

- 1. Physical fitness centers, except gymnasiums and athletic clubs.
- 2. Membership gymnasiums and athletic clubs.
- 3. Nonmembership gymnasiums and athletic clubs.

Public golf courses (SIC 7992)—Privately operated establishments primarily engaged in the operation of golf courses open to the general public on a fee basis. Municipally owned and operated golf courses are not included. Membership golf and country clubs are classified in Industry 7997. Miniature golf courses and golf driving ranges are classified in Industry 7999.

Coin-operated amusement devices (SIC 7993)—Establishments primarily engaged in operating coin-operated amusement devices either in their own or in other places of business. Such amusement devices include juke boxes, pinball machines, mechanical games, video games, slot machines (where legal), and similar types of amusement equipment. The amusement devices may also be operated by bills. Amusement arcades and parlors are also included. Establishments primarily engaged in rental of such devices are classified in Industry 7359.

Amusement parks (SIC 7996)—Establishments known as amusement parks, theme parks, kiddie parks, etc. which group together a number of attractions, such as mechanical rides, amusement devices, refreshment stands, and picnic grounds. Individual ride operators or concessionaires operating within the park are classified in Industry 7999, as are carnivals operating without a fixed exhibition site. Owners of the park grounds (who do not operate the amusement parks) are classified in Real Estate, Industry Group 651.

Membership sports and recreation clubs (SIC 7997)—Sports and recreation clubs which maintain facilities for use only by members and their guests, such as country, golf, tennis, yacht, and swimming clubs. Such establishments are classified here regardless of the proportion of receipts derived from food or liquor sales. Membership organizations engaged in civic, social, or fraternal activities are classified in Industry 864. Physical fitness facilities are classified in Industry 7991.

Amusement and recreation services, n.e.c. (SIC 7999)—Establishments primarily engaged in the operation of sports, amusement, and recreation services, not elsewhere classified, such as bathing beaches, swimming pools, and riding academies and schools. Membership sports and recreation clubs not open to the general public are classified in Industry 7997.

For large geographic areas, data are presented for the following subdivisions of this classification:

- Concession operators of amusement devices and rides—Concession operators of mechanical rides or of amusement devices in amusement parks, carnivals, circuses, or fairs; or operators of independently operated rides or devices of this type.
- 2. Carnivals and circuses—Establishments operating a group of amusement, service, and/or retail units, generally known as carnivals, which do not have any fixed exhibition site; or companies engaged in the operation of circuses having acrobatic and animal shows and individual circus acts. Side shows are included here. Individual performers in circuses are classified in Other entertainers and entertainment groups, Industry 7929 Part.

- 3. Fairs—Establishments primarily engaged in arranging and operating the exhibitions and related activities usually associated with county, State, or similar fairs. Carnivals and side shows which are part of the fairs, but which are independently owned and operated are included in the subgroup Carnivals and circuses. Other independently owned and operated amusement device and ride concessions are included in the subgroup Concession operators of amusement devices and rides.
- 4. Billiard and pool establishments.
- 5. Roller skating rinks.
- 6. Ice skating rinks.
- 7. Other amusement and recreation services, n.e.c.—Establishments primarily engaged in the commercial operation of sports, amusement, and recreation services, not elsewhere classified. Included are establishments engaged in instruction of sports or recreational activities, such as baseball, bridge, golf, judo, karate, skiing, swimming, tennis, etc. Also included are establishments renting articles for amusement and recreation, such as beach chairs and accessories, bicycles, golf carts, small boats and canoes, and saddle horses.

Other establishments in this classification include commercially operated bathing beaches, gambling establishments (where legal), golf driving ranges, miniature golf courses, riding academies and stables, shooting galleries, slot-car tracks, ski lifts, day camps, and establishments engaged in the commercial operation of swimming pools open to the general public for a fee. Municipally operated golf courses and swimming pools are excluded from this census. Privately owned tourist attractions, such as natural wonders or manmade exhibits, are included here. Museums, art galleries, and botanical and zoological gardens are included in Major Group 84.

#### Health Services (SIC Major Group 80)

This group includes establishments primarily engaged in furnishing medical, surgical, and other health services to persons. Associations or groups, such as Health Maintenance Organizations (HMO's), primarily engaged in providing medical or other health services to members are included, but those which only provide insurance covering hospitalization or medical costs are classified in Insurance. Major Group 63. Hospices providing medical services are also included in this Major Group and are classified according to the primary service provided. Health care facilities were primarily coded based on self-designation. Where multiple levels of care were indicated, but were not apparently separate operations, the facility was generally classified based on the highest level of care provided. Veterinarians are classified in Agriculture, Industry Group 074.

Offices and clinics of doctors of medicine (SIC 801)—Establishments of licensed practitioners having the degree of M.D. and engaged in the practice of general or specialized medicine and surgery. General medical clinics (staffed by licensed practitioners having M.D. degree) are also classified here.

Associations of physicians formed solely for sharing expenses (including payroll) are also included here. Receipts are not applicable for these associations since their operations are funded by reimbursements from member firms, and these funds are not considered operating receipts for medical services provided. However, their payroll and employment data are included in statistics presented for this category.

For large geographic areas, data are presented for the following subdivisions of this classification:

- Offices of physicians—Includes offices as well as group clinics owned and operated by physicians for the purpose of carrying on their profession.
- 2. Clinics of physicians—Includes clinics not owned and operated by physicians associated for the purpose of carrying on their profession.

Offices and clinics of dentists (SIC 802)—Establishments of licensed practitioners having the degree of D.D.S. (or D.D. Sc.) or D.M.D. and engaged in the practice of general or specialized dentistry, including dental surgery. Dental clinics are also classified here.

For large geographic areas, data are presented for the following subdivisions of this classification:

- Offices of dentists—Includes offices as well as group clinics owned and operated by dentists associated for the purpose of carrying on their profession.
- 2. Clinics of dentists—Includes clinics not owned and operated by dentists associated for the purpose of carrying on their profession.

Offices and clinics of doctors of osteopathy (SIC 803)—Establishments of licensed practitioners having the degree of D.O. and engaged in the practice of general or specialized osteopathic medicine and surgery.

Offices and clinics of chiropractors (SIC 8041)—Establishments of licensed practitioners having the degree of D.C. and engaged in the practice of chiropractic medicine.

Offices and clinics of optometrists (SIC 8042)—Establishments of licensed practitioners having the degree of O.D. and engaged in the practice of optometry. Establishments where receipts are primarily from the sale of optical goods prescribed as a result of eye examinations performed at another establishment are classified in Retail Trade, Industry 5999.

Offices and clinics of podiatrists (SIC 8043)—Establishments of licensed practitioners having the degree of D.P. and engaged in the practice of podiatry.

Offices and clinics of health practitioners, n.e.c. (SIC 8049)—Establishments of health practitioners engaged in practice in health fields, not elsewhere classified, such as acupuncturists, midwives, nutritionists, physical and occupational therapists, and psychologists.

Skilled nursing care facilities (SIC 8051)—Establishments primarily engaged in providing inpatient nursing and rehabilitative services to patients who require continuous health care, but not hospital services. Care must be ordered by and under the direction of a physician. The staff must include a licensed nurse on duty continuously with a minimum of one full-time registered nurse on duty during each day shift. Included are establishments certified to deliver skilled nursing care under the Medicare and Medicaid programs.

Intermediate care facilities (SIC 8052)—Establishments primarily engaged in providing inpatient nursing and rehabilitative services, but not on a continuous basis. Staffing must include 24-hour per day personnel with a licensed nurse on duty full-time during each day shift. At least once a week, consultation with a registered nurse on the delivery of care is required. Included are facilities certified to deliver intermediate care under the Medicaid program.

Nursing and personal care facilities, n.e.c. (SIC 8059)—Establishments primarily engaged in providing some nursing and/or health-related care to patients who do not require the degree of care and treatment that a skilled or intermediate care facility is designed to provide. Included are rest homes, convalescent homes, and other institutions where health care is a major element. Residential facilities, such as homes for the retarded and the elderly which provide personal care, but where health care is incidental, are classified in Industry 8361.

General medical and surgical hospitals (SIC 8062)—Establishments primarily engaged in providing general medical and surgical services and other hospital services. Specialty hospitals are classified in Industries 8063 and 8069.

Psychiatric hospitals (SIC 8063)—Establishments primarily engaged in providing diagnostic medical services and inpatient treatment for the mentally ill. Establishments known as hospitals and primarily engaged in providing health care for the mentally retarded are classified in Industry 8051.

**Specialty hospitals, except psychiatric (SIC 8069)**—Establishments primarily engaged in providing diagnostic services, treatment, and other hospital services for specialized categories of patients, except for the mentally ill.

Medical laboratories (SIC 8071)—Establishments primarily engaged in providing professional analytic or diagnostic services to the medical profession or to the patient as prescribed by a physician. Laboratories engaged in the manufacture of medical or pharmaceutical products are classified in Manufacturing. Laboratories engaged in commercial medical research are classified in Industry 8731, and those engaged in noncommercial medical research are classified in Industry 8733.

Dental laboratories (SIC 8072)—Establishments primarily engaged in making dentures, artificial teeth, and orthodontic appliances to order for the dental profession. The manufacture of teeth other than to order is classified in Manufacturing. Establishments providing dental X-ray laboratory services are classified in Industry 8071.

Home health care services (SIC 8082)—Establishments primarily engaged in providing skilled nursing or medical care in the home under supervision of a medical doctor. Establishments of registered or practical nurses engaged in the independent practice of their profession are classified in Industry 8049, and nurses' registries are classified in Industry 7361. Establishments primarily engaged in selling health care products for personal or household consumption are classified in Retail Trade, and those engaged in renting or leasing products for health care are classified in Industry 7352.

**Kidney dialysis centers (SIC 8092)**—Establishments primarily engaged in providing kidney or renal dialysis services.

Specialty outpatient facilities, n.e.c. (SIC 8093)—Establishments primarily engaged in outpatient care of a specialized nature, such as alcohol and drug treatment, birth control/family planning, etc., with permanent facilities and with medical staff to provide diagnosis, treatment, or both for patients who are ambulatory but do not require inpatient care.

Health and allied services, n.e.c. (SIC 8099)—Establishments primarily engaged in providing health and allied services, n.e.c., such as blood banks, blood donor stations, childbirth preparation classes, medical photography and art, and oxygen tent services. Establishments of registered or practical nurses in independent practice are classified in Industry 8049. Ambulance services are classified in Transportation, Industry 4119.

#### Legal Services (SIC Major Group 81)

This group includes establishments which are headed by members of the bar and are engaged in offering legal advice or legal services. Nonprofit legal services (including legal aid societies) are classified here. Associations of lawyers formed solely for the sharing of expenses (including payroll) and not for the purpose of jointly practicing their profession are also included. Receipts are not applicable for these associations since their operations are funded by reimbursements from member firms, and these funds are not considered operating receipts for legal services provided. However, their payroll and employment data are included in statistics presented for this category.

### Selected Educational Services (SIC's 823, 824, 829)

This group includes libraries as well as establishments furnishing formal courses through correspondence, commercial, and trade schools. Elementary and secondary schools (Industry 8211); colleges, universities, and professional schools (Industry 8221); and junior colleges and technical institutes (Industry 8222) are out of scope of the censuses.

Libraries (SIC 823)—Establishments primarily engaged in providing library services, including the circulation of books and other materials for reading, study, and reference.

Data processing schools (SIC 8243)—Establishments primarily engaged in offering training in data processing (including data keying), computer programming, and in computer and peripheral equipment operation, maintenance, and repair.

Business and secretarial schools (SIC 8244)—Establishments primarily engaged in offering courses in business machine operation, office procedures, and secretarial and stenographic skills.

Vocational schools, n.e.c. (SIC 8249)—Establishments primarily engaged in offering specialized vocational courses, not elsewhere classified, but not academic training. This industry includes apprentice training, aviation schools, commercial art schools, and practical nursing schools. Schools for the instruction of beauticians are classified in Industry 7231, and barber schools are classified in Industry 7241. Establishments primarily engaged in offering educational courses by mail are included here.

For large geographic areas, data are presented for the following subdivisions of this classification:

- 1. Correspondence schools.
- Vocational schools, except correspondence and high schools, n.e.c.

Schools and educational services, n.e.c. (SIC 829)—Establishments primarily engaged in offering specialized educational courses and services, not elsewhere classified, such as music schools, drama schools, language schools, student exchange programs, and civil service and other short-term examination preparatory schools. Vocational counseling (excluding rehabilitation) is also included here. Educational testing is included in Industry

8748. Establishments primarily engaged in operating dance schools are classified in Industry 7911; those providing rehabilitation counseling are classified in Industry 8331; and those providing sports instruction in Industry 7999.

#### Social Services (SIC Major Group 83)

This group includes establishments providing social services and rehabilitation services to those persons with social or personal problems requiring special services and to the handicapped and the disadvantaged. Also included are organizations soliciting funds to be used directly for these and related services, as well as community development and planning agencies. Government offices involved with the delivery of such services are out of scope of the censuses.

Individual and family social services (SIC 832)— Establishments primarily engaged in providing one or more of a variety of individual and family social, counseling, welfare, or referral services, including refugee, disaster, and temporary relief services.

Job training and vocational rehabilitation services (SIC 833)—Establishments primarily engaged in providing training, work experience, and vocational rehabilitation services for the unemployed, the underemployed, the handicapped, and to persons who have a job market disadvantage because of lack of education or experience, skill obsolescence, or personal characteristics or problems. Included are upgrading and job development services, skill training, world-of-work orientation, and vocational rehabilitation counseling. Union apprentice training schools are classified in Industry 8249.

Child day care services (SIC 835)—Establishments primarily engaged in care of infants or children, or in providing prekindergarten education, where medical care or delinquency correction is not a major element. These establishments may or may not have substantial educational programs and may care for older children when they are not in school. Establishments providing babysitting services are classified in Industry 7299. Head start centers operating in conjunction with elementary schools are classified in Industry 8211.

Residential care (SIC 836)—Establishments primarily engaged in the provision of residential social and personal care for children, the elderly, and special categories of persons with some limits on ability for self-care, but where medical care is not a major element. Included here are group foster homes; halfway group homes; homes for the retarded, the elderly, the deaf, and the blind; juvenile correctional homes; rehabilitation (residential) centers; and children's boarding homes. Boarding schools providing elementary and secondary education are classified in Industry 8211.

Social services, n.e.c. (SIC 839)—Establishments primarily engaged in providing social services, not elsewhere classified, including community improvement, social change, and neighborhood development. Also included are organizations primarily engaged in soliciting contributions on their own account and administering appropriations and allocating funds among other agencies engaged in social welfare services; establishments primarily engaged in the prevention of criminal or antisocial behavior; and regional social service planning agencies. Establishments which raise funds on a contract basis are classified in Industry 7389. Civic, social, fraternal, and political organizations are included in Major Group 86. Industrial development consulting and planning is classified in Industry 8748. Philanthropic trusts and foundations which are not actually engaged in providing social welfare services are classified in Finance, Industry 6732.

### Museums, Art Galleries, and Botanical and Zoological Gardens (SIC Major Group 84)

This major group includes commercial and noncommercial museums, art galleries, arboreta, and botanical and zoological gardens.

Museums and art galleries (SIC 8412)—Establishments primarily engaged in the commercial or noncommercial operation of museums and art galleries. Historical, cultural, and educational societies whose functions are primarily providing attractions for the public are included here. Art galleries or art dealers primarily selling to the general public are classified in Retail Trade, Industry 5999.

For large geographic areas, data are presented for the following subdivisions of this classification:

- Commercial museums and art galleries—Includes museums primarily supported by admissions, merchandise sales, and other sources except contributions, grants, etc.
- Noncommercial museums and art galleries—Includes museums primarily supported by contributions, grants, etc.

Arboreta, botanical and zoological gardens (SIC 8422)—Establishments primarily engaged in the commercial or noncommercial operation of arboreta and botanical and zoological gardens.

- Commercial arboreta and botanical or zoological gardens—Includes arboreta primarily supported by admissions, merchandise sales, and other sources except contributions, grants, etc.
- 2. Noncommercial arboreta and botanical or zoological gardens—Includes arboreta primarily supported by contributions, grants, etc.

### Selected Membership Organizations (SIC's 861, 862, 864, 869)

This group includes organizations operating on a membership basis for the promotion of the interests of their members. Also included are organizations which are not operated on a membership basis, but which promote the interests of a constituency or group of supporters. This group does not include business establishments operated by membership organizations, such as hotels open to the general public, golf and country clubs, fraternity and sorority houses, and credit unions. Such establishments are classified according to their primary activity.

Establishments of religious organizations operated for worship or for promotion of religious activities, such as churches, convents, and religious schools and missions, are classified in Industry 8661 and are out of scope of the censuses. Also excluded are Labor unions and similar labor organizations (Industry 8631) and Political organizations (Industry 8651).

Business associations (SIC 861)—Membership organizations engaged in promoting business interests of their members, such as better business bureaus, boards of trade, chambers of commerce, industrial standards committees, merchants' associations, real estate boards, and trade associations. Membership organizations formed to carry out a specific business function, such as common marketing of crops or joint advertising, are classified according to the function performed.

**Professional membership organizations (SIC 862)**—Membership organizations of professional persons formed for the advancement of the interests of their profession, such as bar associations, engineering associations, and scientific membership organizations.

Civic, social, and fraternal associations (SIC 864)—Membership organizations engaged in civic, social, or fraternal activities, such as alumni associations, citizens' associations, fraternities, scout organizations, singing societies, university clubs, veterans' organizations, youth associations, and consumer education and public advocacy groups (except organizations primarily engaged in research). Bars and restaurants owned and operated by organizations for use by members and guests only are also classified here. Hotels and lodging houses operated by organizations for use by members and their guests only, including fraternity and sorority houses, are classified in Industry 7041. Membership sports and recreation clubs are classified in Industry 7997. Homeowner, tenant, and condominium associations primarily engaged in managing real estate are classified in Real Estate, Industry 6531.

Membership organizations, n.e.c. (SIC 869)—Membership organizations, not elsewhere classified, such as athletic regulatory associations, automobile owners' associations, farm bureaus, historical clubs, and humane societies.

#### Engineering, Accounting, Research, Management, and Related Services (SIC Major Group 87)

This group includes establishments primarily engaged in providing engineering, architectural, and surveying services; accounting, auditing, and bookkeeping services; research, development, and testing services; and management and public relations services.

Engineering services (SIC 8711)—Establishments primarily engaged in providing professional engineering services. Establishments primarily providing and supervising their own engineering staff on temporary contract to other firms are included here. Establishments providing engineering, but not supervisory, personnel are classified in Industry 7363. Photogrammetric engineering services are classified in Industry 8713.

Architectural services (SIC 8712)—Establishments primarily engaged in providing professional architectural services. Landscape architectural services are classified in Agriculture, Industry 0781. Establishments primarily engaged in providing graphic arts and related design services are classified in Industry 7336, and those providing drafting services are classified in Industry 7389.

**Surveying services (SIC 8713)**—Establishments primarily engaged in providing professional land, water, and aerial surveying services.

Accounting, auditing, and bookkeeping services (SIC 8721)—Establishments primarily engaged in furnishing accounting, bookkeeping, and related auditing services. These establishments may use data processing and tabulating techniques as part of providing their services. However, establishments primarily engaged in providing data processing and tabulating services are classified in Industry 7374. Establishments providing income tax return preparation services, without also furnishing accounting, auditing, or bookkeeping services, are classified in Industry 7291.

Commercial physical and biological research (SIC 8731)—Establishments primarily engaged in physical and biological research and development on a contract or fee basis. Noncommercial research establishments (funded by endowments, grants, or contributions) are classified in Industry 8733. Separate establishments of aircraft, guided missile, or spacecraft manufacturers primarily engaged in research and development on these products are classified in Manufacturing, Major Group 37.

- 1. Commercial physical research.
- 2. Commercial medical and biological research.

Commercial economic, sociological, and educational research (SIC 8732)—Establishments primarily engaged in performing business, marketing, opinion, and other economic, sociological, and educational research on a contract or fee basis. Noncommercial research establishments (funded by endowments, grants, or contributions) are classified in Industry 8733.

Noncommercial research organizations (SIC 8733)—Establishments primarily engaged in performing research into and dissemination of information for public health, education, or general welfare. These establishments primarily operate on funds from endowments, contributions, and grants. Establishments which fund such research, although the actual research may be contracted out to other establishments, are also classified here.

**Testing laboratories (SIC 8734)**—Establishments primarily engaged in providing testing services. Establishments performing clinical laboratory testing for the medical profession are classified in Industry 8071.

Management services (SIC 8741)—Establishments primarily engaged in furnishing general or specialized management services on a day to day basis and on a contract or fee basis. Establishments classified here do not provide operating staff. Management and operation of a business, where operating staff as well as management is provided, is classified according to the activity of the establishment managed. Construction management services are classified here.

Management consulting services (SIC 8742)— Establishments primarily engaged in furnishing operating counsel and assistance to managements of private, nonprofit, and public organizations. These establishments generally perform a variety of activities, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; information systems planning, evaluation, and selection; human resources policies and practices planning; and production scheduling and control planning.

**Public relations services (SIC 8743)**—Establishments primarily engaged in the preparation of materials, written or spoken, which are designed to promote the interests of their clients by attempting to influence the general public or other groups.

Facilities support management services (SIC 8744)—Establishments primarily engaged in furnishing personnel to perform a range of services in support of the operations of other establishments, or those engaged in providing a number of different continuing services, on a contract or fee basis, within other establishments. Establishments which provide management and staff to operate a business are classified according to the type of activity of the business. Establishments primarily providing one specialized service are classified in the specialized industry. Establishments primarily supplying temporary or continuing help (except agricultural) are classified in Industry 7363. Establishments which provide management services only (except agricultural) are classified in Industry 8741. Computer facilities management is classified in Industry 7376.

Business consulting services, n.e.c. (SIC 8748)— Establishments primarily engaged in furnishing business consulting services, not elsewhere classified, on a contract or fee basis. Included are agricultural, economic, educational, and systems engineering consultants as well as city planners and testing services (educational or personnel).

### Services, Not Elsewhere Classified (SIC Major Group 89)

Establishments primarily providing services, not elsewhere classified, such as artists (excluding commercial and medical artists), authors, scientific consultants (working on their own account), inventors, lecturers, music arrangers, newspaper columnists, radio commentators, song writers, weather forecasters, and writers.

There is evidence that among small employer establishments (for which kind-of-business information is obtained from administrative records), many service establishments are classified incorrectly in this industry because there is insufficient information to determine the correct kind-of-business classification. Therefore, the published data probably overstate the number of establishments and level of activity for this category.

- 1. Scientific and related consulting services.
- 2. Other services, n.e.c.

# APPENDIX B. General Questions and Instructions



U.S. DEPARTMENT OF COMMERCE BUREAU OF THE CENSUS

#### 1987 CENSUS OF SERVICE INDUSTRIES

			•			OMB APPROVAL	NO. 0807-0	0553: EXPI	RES 08/89
by law (title 13 your report to the lt may be seen and may be us The law also pro	sponse to this inq 3, U.S. Code). Be ne Census Bureau only by sworn Ce sed only for static ovides that copies the from legal pro-	y the same law is confidential nsus employees stical purposes. retained in your	please refer to this			Employer identi Number	fication	(EI)	
Please complete this form and RETURN TO	1201 East Te	THE CENSUS enth Street e, IN 47134						,	
DUE DATE:	FEBRUARY	15, 1988							
burden, a time sent to the a	e due date cau e extension requ bove address; ¡ Census File Num	uest should be please include							
	Please read the instructions bef the questions.	accompanying ore answering	?						
			Please correct error	s in name, add	fress, and ZIP Code. E	NTER street and	number	if not sh	own.
Is the Employ as that used f Quarterly Fed	or this establishm eral Tax Return, T YES 2 NO -	ent on its latest reasury Form 9 Enter current E	n in the label the SAME 1987 Employer's 41?	Mark (X) during 19 003	I  Individual proprie	est describes the	Corporat		
Item 2 — Di	HYSICAL LOCA	digits)	ADIICUMENT	1	Governmental	Specify			
NOTE: P.O.	boxes or rural ro as shown in mail	o, and d outes are not p	hysical locations. rent, indicate change.	a. Is this  005  b. Was a exemp	establishment operated YES II Or part of the incomposition Federal incompositional Revenue Code?	2 e of this establis e taxes under se	NO - SI	KIP to ite	ation
CITY, TOWN	, VILLAGE, ETC.	STATE	ZIP CODE	004	YES	2 🗌			
of the city	, town, village, et	c.?	de the legal boundaries	HOW TO REPORT DOLLAR FIGURES	Value figures may be dollars or rounded to Example: If a figure is \$1,125,628, report either	thousands.	Mil- lions (000)	Thou- sands (000) 126	Dol- lars (000)
	YES 2 NO 3 unicipality where		daries 4 Don't know	12	- DOLLAR VOLUM		Mil.	Thou.	Dol.
	City, village, 2 or borough	township	3 ☐ Other or don't know	to part b; skip to ite a. OPER	wer to item 5b was " otherwise, complete m 7.  AATING RECEIPTS ble) in 1987		010		
Item 3 – 0	PERATIONAL S	TATUS	Number of months	b. REVE	NUE and EXPENSE	s	010		
a. How many	y months during 1	987 did this	002	II	xempt) in 1987 EVENUE			i i	
establishn					KPENSES (including		040		
at the end		n best describes	Figures only	a. Payro	PAYROLL AND EM off in 1987, before de otal ANNUAL payroll	eductions	Mil. 030	Thou.	Dol.
_	Temporarily or sea	-	Month Day Year				031	i	
4	Sold or leased to operator — Give a AND enter name,	another date at right —) etc., below		b. Empl Numb period	rst QUARTER pay oyment in 1987 er of paid employees i including March 12, ull- and part-time em	for the pay 1987 (include	032	Number	
NAME OF N	EW OWNER OR OPERA	TOR			- KIND OF BUSINI		ITY		
NUMBER AF	ND STREET			Mark (X) or activity	the <b>ONE</b> box which by that accounted for t ment's receipts or rev	est describes the	busines		
CITY		STATE	ZIP CODE	(Catego	ories appropriate t	to individual fo	ormi)		

PENALTY FOR FAILURE TO REPORT

CONTINUE ON PAGE 2

(Items 9 through 16 (where applicable) vary by form and contain questions on data such as sources of receipts, hotel rooms, exported services, theater capacity, and personnel and payroll by type.)

The following items represent the last two items (although item numbers vary) and a section for remarks used on all forms.

N	OTE Answer item 15 only if your Census File Number (CFN), shown in the address label of this re	oort form,	begins	with a	rero.
1	tem 15 — OWNERSHIP, CONTROL, AND LOCATIONS OF OPERATION				
	Is this company owned or controlled by another company?  O97 1 YES   ENTER OWNING OR CONTROLLING COMPANY NAME, ADDRESS, AND ZIP CODE OF THE		El No. (S	9 digits)	
	b. Does this company own or control any other company or companies?  1 YES  ENTER OWNED OR CONTROLLED COMPANY NAME, ADDRESS, AND ZIP CODE or control any other companies?		El No. (S	9 digits)	
	c. How many establishments were operated under the El Number shown in the address label (or as corrected in item 1) at the end of 1987?		079	Numbe	F
	If more than one, provide the <b>physical location</b> address and other information indicated below for each estable. The headquarters location should be listed on line 1, followed by other locations. If book figures are not available estimates are acceptable. Continue with the same format in REMARKS (or attach a separate sheet) if necessar	le,			
1	NAME, ADDRESS, AND ZIP CODE	1987 Receipts or revenue	Mil. 081	Thou.	Dol.
	KIND-OF-BUSINESS DESCRIPTION	Annual payroll	082		
		Census u	se  088		
2	NAME, ADDRESS, AND ZIP CODE	1987 Receipts or revenue		Thou.	Dol.
-	KIND-OF-BUSINESS DESCRIPTION	Annual payroll	082		! !
		Census u			
	NAME, ADDRESS, AND ZIP CODE	1987 Receipts or revenue	Mil. 081	Thou.	Dol.
3	KIND-OF-BUSINESS DESCRIPTION	Annual payroll	081		
		Census u	<b>50</b> 088		
- 1	EMARKS — Please use this space for any explanations that may be essential in understanding your reported date the second state of the second s	n instructio			
Na	by this report —>		то:	Mo.l	Year
Te	Area code Number Extension Signature of authorized person		Date		

# 1987 CENSUS OF SERVICE INDUSTRIES INSTRUCTIONS

This report should be completed and returned in the preaddressed envelope provided as soon as possible, but not later than February 15, 1988. If this report does not appear to apply to your kind of business or activity, describe your business or activity in item 8 and complete the remainder of the form as accurately as possible. In most cases, completion of this form will satisfy Census requirements and eliminate further correspondence. If additional information is needed, we will either write or telephone you.

If filing by February 15 causes an undue burden, or if you have any questions, please write to the **Bureau of the Census**, 1201 East Tenth Street, Jeffersonville, IN 47134. **Always include** the Census File Number (number following "CFN" in address label) in all correspondence.

This report should cover calendar year 1987. If book figures are not available, estimates are acceptable.

Dollar volume items should be rounded to the nearest thousand dollars as illustrated on the report form.

IF THIS COMPANY OR ORGANIZATION OPERATED MORE THAN ONE ESTABLISHMENT (LOCATION) AT THE END OF 1987 UNDER THE SAME EMPLOYER IDENTIFICATION (EI) NUMBER, enter the location of your headquarters establishment in item 2 and, beginning with item 3, REPORT THE COMBINED DATA FOR THE ENTIRE COMPANY. In the "Ownership, Control, and Locations of Operation" inquiry, provide information separately for each establishment, including the headquarters location.

This report form is designed for use also by individual establishments of multiestablishment companies. Consequently, the wording frequently refers to "establishment." If you are submitting a combined company report, you should read "establishment" to mean your entire company operated under this El Number.

# Item 2 — PHYSICAL LOCATION OF ESTABLISHMENT

Answers to the physical location question will be used in developing statistics on the economic activities of the state, county, city, village, etc., in which the establishment is located. For this reason, it is important that you indicate whether or not the mailing address shown in the label is also the physical location of the establishment. If the mailing address and the actual physical location are not the same, please provide the address of the actual physical location.

#### Item 4 - ORGANIZATIONAL STATUS

Indicate the legal form of organization used for tax purposes by the establishment. Mark (X) "governmental" if establishment is operated by or is under the control of a government entity or a board of directors either appointed by such an entity or publicly elected.

## Item 5 - TAX STATUS

Sections 501 and 521 of the Internal Revenue Code are those sections under which the Internal Revenue Service may grant tax-exempt status to certain types of "not-for-profit" organizations, such as charitable, social welfare, educational, or research organizations.

# Item 6 — DOLLAR VOLUME — TAXABLE ESTABLISHMENTS OPERATING RECEIPTS

#### Include -

 Gross receipts from services provided, from the use of facilities, and from merchandise sold in 1987, whether or not payment was received in 1987.

- (For legal services, offices of physicians and other health practitioners, and architectural, engineering and surveying services only.) Payment received in 1987 from services provided, regardless of when such services were rendered.
- (For advertising agencies and other establishments operating on a commission basis.) Commissions, fees, and other operating income, NOT gross billings or sales.
- Fair sales value of merchandlse marketed in 1987 under capital, finance, or "full payout" leases.
- Rental receipts from leasing of vehicles, equipment, instruments, tools, etc., marketed under operating leases.
- · Total value of service contracts.
- · Market value of compensation received in lieu of cash.
- Amounts received for work subcontracted to others.
- · Dues and assessments from members and affiliates.

#### Exclude -

- Sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency.
- Rents from and receipts (gross, as well as this establishment's share) of departments or concessions which are operated by others.
- Sales of used equipment previously rented or leased to customers.
- Proceeds from the sale of real estate (land and buildings), investments, or other assets (except inventory held for resale).
- Income from interest, rental of real estate, dividends, contributions, and grants.
- · Commissions from vending and amusement machine operators.
- Installment payments from leasing of vehicles, equipment, instruments, tools, etc., marketed under capital, finance, or "full payout" leases.
- Other nonoperating income (e.g., royalties, franchise fees).

# Item 6 — DOLLAR VOLUME — TAX-EXEMPT ESTABLISHMENTS

#### REVENUE

#### Include -

- Gross revenue from services provided, from the use of facilities, and from merchandise sold in 1987, whether or not payment was received in 1987.
- Income from interest, dividends, gross contributions, gifts, and grants (whether or not restricted for use in operations), rents (including display space rentals and share of receipts from departments operated by other firms), and royalties.
- Dues and assessments from members and affiliates.
- Commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators).

- · Net receipts from fundraising activities.
- Receipts from taxable business activities of tax-exempt establishments as covered by IRS Form 990T.

#### Exclude -

- Sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency.
- Proceeds from the sale of real estate (land and buildings), investments, or other assets (except inventory held for resale).
- Gross receipts of departments or concessions which are operated by others.
- Amounts transferred to operating funds from capital or reserve funds.

#### **EXPENSES**

#### Include -

- Payroll, employee benefits, interest and rent expenses, taxes, supplies used for operating, cost of merchandise sold, and other expenses allocated to operations during 1987.
- · Contracted or purchased services.
- Fees paid to other organizations for fundraising.
- · Depreciation expenses.

## Exclude -

- Outlays for the purchase of real estate (land and buildings); for construction; for additions, major alterations, and improvements to existing facilities; and all other capital expenditures.
- Funds invested.
- Assessments (dues) paid to the parent or other chapters of the same organization.
- (For establishments engaged in raising funds.) Funds which are transferred to charities or other organizations.

## Item 7 - PAYROLL AND EMPLOYMENT

Definitions are the same as those used on the Employer's Quarterly Federal Tax Return, Form 941, and as described in Circular E, Employer's Tax Guide.

#### a. Payroll

## Include -

- Wages, salaries, tips, vacation allowances, bonuses, commissions, and other compensation paid to employees during 1987, whether or not subject to income or FICA tax.
- Salaries of officers and executives of a corporation.
- Salaries of members of a professional service organization or association (operating under state professional corporation statutes and filing a corporate Federal income tax return).

## Exclude -

- Payments to or withdrawals by proprietors or partners of an unincorporated firm.
- Annuities or supplemental unemployment compensation benefits, even if income tax was withheld.
- Payrolls of departments or concessions operated by other firms located in this establishment.

## b. Employment

#### Include -

- All full-time and part-time employees on the payroll during the pay period including March 12, 1987.
- Salaried officers and executives of a corporation.
- Salaried members of a professional service organization or association (operating under state professional corporation statutes and filing a corporate Federal income tax return).
- Employees on paid sick leave, paid vacations, and paid holidays.

#### Exclude -

- Proprietors or partners of an unincorporated firm.
- Employees of departments or concessions operated by other firms located in this establishment.

# OWNERSHIP, CONTROL, AND LOCATIONS OF OPERATION

a. Indicate whether ANOTHER company owns more than 50 percent of the voting stock or has the power to control the management and policies of this company.

#### MARK "NO" if -

- This company has a franchise entitling it to use a trade name but is not owned or controlled by the franchisor.
- This company has one or more leased departments in an establishment owned by another company, but the other company (lessor) does not own or control the department(s).
- This company is engaged in the management of a business owned by others.
- b. Indicate whether this company owns more than 50 percent of the voting stock or has the authority to direct or cause the direction of management and policies of any subsidiary and/or affiliate. If YES, report the owned or controlled company.
- c. Include all selling and service locations and any other facilities such as warehouses, administrative offices, etc., in operation at the end of 1987. Establishments with no paid employees are not considered separate establishments. If operating more than one establishment, list the headquarters location first. The sum of the receipts/revenue and annual payroll reported for the individual establishments should equal the corresponding entries in items 6 and 7a(1). If employees worked at more than one location, report them at the one where they spent most of their working time.

# APPENDIX C. Kind-of-Business Titles and Reporting-Form Numbers

[Listed below are service industries kind-of-business titles and their corresponding reporting-form numbers. Requests for copies of any of these forms, including the inquiries used to classify establishments by kind of business, should be directed to the Business Division, Bureau of the Census, Washington, DC 20233]

7011 pt. 7011 pt. 7011 pt. 7011 pt. 702 7032	HOTELS, ROOMING HOUSES, CAMPS, AND OTHER LODGING PLACES	Reporting form CB-	1987 SIC code	AUTOMOTIVE REPAIR, SERVICES, AND PARKING	Reporting form CB
7011 pt. 7011 pt. 7011 pt. 7011 pt. 702	HOTELS, ROOMING HOUSES, CAMPS, AND OTHER LODGING PLACES		75	AUTOMOTIVE REPAIR SERVICES AND BARKING	
7011 pt. 7011 pt. 7011 pt. 702				AOTOMOTIVE REPAIR, SERVICES, AND PARKING	
7011 pt. 7011 pt. 7011 pt. 702			7513 pt.	Truck rental, without drivers	7501
7011 pt. 7011 pt. 702	Hotels, 25 guestrooms or more	7001	7513 pt.	Truck leasing, except finance leasing	7501
7011 pt.	Hotels, less than 25 guestrooms	7001	7514	Passenger car rental, without drivers	7501
702	Motels, tourist courts	7001	7515 7519	Passenger car leasing, except finance leasing	7501
	Motor hotels	7001		Utility trailer and recreational vehicle rental	
	Rooming and boarding houses	7002	7521 pt.	Parking lotsParking structures	7502
	Sporting and recreational camps	7002	7521 pt.	Parking structures	7502
7033	Recreational vehicle parks and campsites	7002	7532 pt.	Top and body repair shops	7503
704	Organization hotels and lodging houses, on membership basis.	7002	7532 pt.	Paint shopsAutomotive exhaust system repair shops	7503
			7533 7534	Automotive exhaust system repair shops	7503
			7536	Tire retreading and repair shops Automotive glass replacement shops	7503
72	PERSONAL SERVICES		7537	Automotive transmission repair shops	7503
			7538 pt.	General automotive repair shops, except diesel	7503
7211	Power laundries, family and commercial	7001	7538 pt.	Diesel repair shops	7503
7212	Garment pressing, and agents for laundries and drycleaners	7201 7201	7539 pt.	Radiator repair	7503
7213	Linen supply	7201	7539 pt.	Brake, front end, and wheel alignment	7503
7215 pt.	Coin-operated laundries and drycleaning	7201	7539 pt. 7539 pt.	Carburetor repair Shous	1 / 503
7215 pt.	Coin-operated laundry machine routes	7201	7539 pt.	Electrical repair shops Other automotive repair shops, n.e.c.	7503
7216 7217	Drycleaning plants, except rug cleaning	7201			
7218	Carpet and upholstery cleaning Industrial launderers	7201 7201	7542 7549 pt.	Carwashes Lube shops	7503
7219 pt.	Diaper service	7201	7549 pt.	Other automotive services, n.e.c.	7503
7219 pt.	Seamstresses and dressmaking services	7202			7 303
7219 pt.	Other laundry services, n.e.c.	7201	70	WOODI I ANDONO DEDAND OFFICE	
722	Photographic studios, portrait	7303	76	MISCELLANEOUS REPAIR SERVICES	
723	Beauty shops	7202	7000	D. F	
724	Barber shops	7202	7622 7623	Radio and television repair shopsRefrigeration and air-conditioning service and repair shops	7600
725	Shoe repair shops and shoeshine parlors	7202	7629	Electrical and electronic repair shops in e.c.	7600
726	Funeral service and crematories	7202	763	Watch, clock, and jewelry repair	7600
7291 7299 pt.	Health-related personal services		764	Watch, clock, and jewelry repair	7600
7299 pt.	Other personal services, n.e.c.	7202	7692	Welding repair	
		, 202	7694	Armature rewinding shops	7600
			7699 pt.	Farm machinery and equipment repair shops	7600
70	BUCINECC CEDVICES		7699 pt.	Lawnmower and other small engine repair	7600
73	BUSINESS SERVICES		7699 pt. 7699 pt.	Sewer and septic tank cleaning services Other repair and related services, n.e.c	7600
			7035 pt.	Other repair and related services, n.e.c.	7600
7311	Advertising agencies	7301			
7312	Outdoor advertising services	7301	78	MOTION PICTURES	
7313 7319		7301			
7313	Advertising, n.e.c.	7301	7812 pt.	Motion picture production, except for television	7801
7322	Adjustment and collection services	7302	7812 pt. 7819	Motion picture and tape production for television	7801
7323 pt.	Mercantile reporting services	7302	7822 pt.	Services allied to motion picture production  Motion picture film exchanges	7801 7801
7323 pt.	Consumer credit reporting services	7302	7822 pt.	Film and tape distribution for television	7801
7331	Direct mail advertising services	7303	7829	Services allied to motion picture distribution	7801
7334 pt.	Blueprinting and photocopying services	7303	7832	Motion picture theaters, except drive-in	7802
7334 pt.	Duplicating services, except printing	7303	7833 7841	Drive-in motion picture theaters Video tape rental	7802 7307
7335 7336 pt.	Commercial photography	7303	7041	video tapo fema esservida	/30/
7336 pt.	Commercial art   Graphic arts and related design	7303 7303			
	and the same and to same and the same and th	7000	79	AMUSEMENT AND RECREATION SERVICES, EXCEPT	
7338	Secretarial and court reporting services	7303		MOTION PICTURES AND MUSEUMS	
7040	District and a second s				
7342 7349 pt.	Disinfecting and pest control services	7304 7304	791 pt.	Public dance halls or ballrooms	7903
7349 pt.	Window cleaningOther building cleaning and maintenance services, n.e.c	7304	791 pt.		
70 to p	Date ballang cleaning and maintenance services, mess.	7504	7922 pt.	Producers of live theatrical productions	7901
7352	Medical equipment rental and leasing	7202	7922 pt. 7922 pt.	Producers of radio and television shows, except tape	7901
7353 pt.	Leasing and rental of heavy construction equipment without operators	7307	/OZZ pt.	agents	7901
7353 pt. 7359 pt.	Rental of heavy construction equipment with operators	7307 7307	7922 pt.	Other theatrical services	7901
7359 pt.	Equipment leasing, except finance leasing	7307	7929 pt.	Dance groups and artists	7901
			7929 pt.	Symphony orchestras, opera companies, and chamber music	7901
7361	Employment agencies	7305	7929 pt.	organizationsOther music groups and artists	7901
7363 pt.	Temporary help supply	7305	7929 pt.	Other entertainers and entertainment groups	7901
7363 pt.	Help supply, except temporary	7305	7933	Bowling centers	
7371	Computer programming services	7306	7933 7941 pt.	Baseball clubs	7902
7372	Prepackaged software	7306	7941 pt.	Football clubs	7902
7373	Computer integrated systems design	7306	7941 pt.	Other professional sports clubs	7902
7374	Computer processing and data preparation and processing services	7306	7941 pt.	Managers and promoters	7902
7375 7376	Information retrieval services Computer facilities management services	7306 7306	7948 pt. 7948 pt.	Auto racetrack operation	7902
7377	Computer rental and leasing	7306	7948 pt.	Dog racetrack operation	7902
7378	Computer maintenance and repair	7306	7948 pt.	Racing stables and racing, n.e.c.	7902
7379	Computer related services, n.e.c.	7306	7991 pt.	Physical fitness centers, except gymnasiums and athletic clubs	
7201 24	Detective approise and guard conject	7210	7991 pt.	Membership gymnasiums and athletic clubs	7903
7381 pt. 7381 pt.	Detective agencies and guard services	7310 7310	7991 pt.	Nonmembership gymnasiums and athletic clubs	7903
7382	Security systems services	7310	7992	Public golf courses Coin-operated amusement devices	7903
7383	News syndicates	7310	7993	Coin-operated amusement devices	7903
	Photofinishing laboratories, except "one-hour" (mini) labs	7303	7996 7997	Amusement parks Membership sports and recreation clubs	7902
7384 pt.	One-hour (mini) photofinishing labs	7303	4		
7384 pt. 7384 pt.	Sign painting shops	7310	7999 pt. 7999 pt.	Concession operators of amusement devices and rides Carnivals and circuses	
7384 pt. 7384 pt. 7389 pt.	Interior designing				
7384 pt. 7384 pt. 7389 pt. 7389 pt.	Interior designing	7310 7310		Fairs	7903
7384 pt. 7384 pt. 7389 pt. 7389 pt. 7389 pt. 7389 pt.	Telephone answering services	7310 7310	7999 pt. 7999 pt.	Fairs   Billiard and pool establishments	7903 7903
7384 pt. 7384 pt. 7389 pt. 7389 pt. 7389 pt. 7389 pt. 7389 pt. 7389 pt.	Telephone answering services Water softening services Packaging and labeling services	7310 7310 7310	7999 pt. 7999 pt. 7999 pt.	Fairs Billiard and pool establishments Roller skating rinks	7903 7903 7903
7384 pt. 7384 pt. 7389 pt. 7389 pt. 7389 pt. 7389 pt.	Telephone answering services	7310 7310 7310	7999 pt. 7999 pt.	Fairs   Billiard and pool establishments	7903 7903 7903

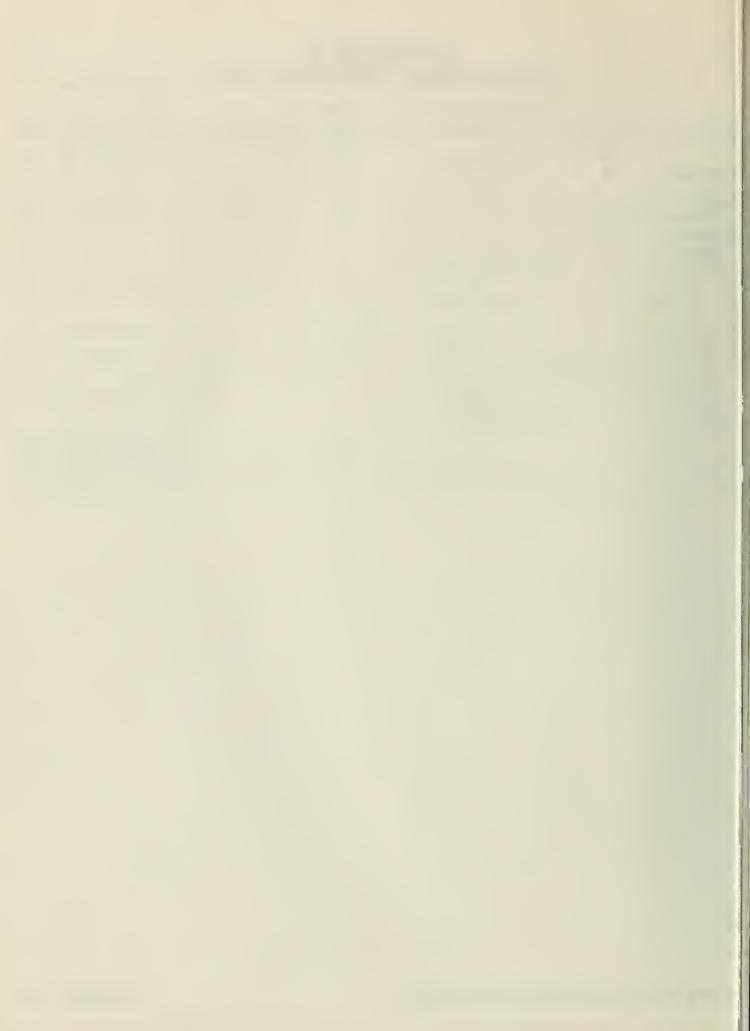
1987 SIC code	Title	Reporting form CB-	1987 SIC code	Title	Reporting form CB-
80	HEALTH SERVICES		83	SOCIAL SERVICES	
004 -4	Offices of dectars of modicine	2004	832	Individual and family social services	8300
801 pt. 801 pt.	Offices of doctors of medicine	8001 8006	833	Job training and vocational rehabilitation services	8300
802 pt.	Offices of dectors of medicine	8002	835 836	Child day care services	8300
802 pt.	Clinics of dentists		839	Social services, n.e.c.	8300
803	Offices and clinics of doctors of osteopathy	8001	1000	Coold Scryloco, Tho.e. and the cool of the	0300
8041	Offices and clinics of chiropractors	8001			
8042	Offices and clinics of optometrists	8001	84	MUSEUMS, ART GALLERIES, AND BOTANICAL AND	
8043	Offices and clinics of podiatrists	8001		ZOOLOGICAL GARDENS	
8049	Offices and clinics of health practitioners, n.e.c.	8001			
0054	Chilled avertee and facilities	0000	8412 pt.	Commercial museums and art galleries	8400
8051 8052	Skilled nursing care facilities Intermediate care facilities	8003 8003	8412 pt.	Noncommercial museums and art galleries	8400
8052	Nursing and personal care facilities, n.e.c.	8003	8422 pt.	Commercial arboreta and botanical or zoological gardens	8400
8062	General medical and surgical hospitals	8004	8422 pt.	Noncommercial arboreta and botanical or zoological gardens	8400
8063	Psychiatric hospitals				
8069	Specialty hospitals, except psychiatric	8004	86	SELECTED MEMBERSHIP ORGANIZATIONS	
8071	Medical laboratories	8005	861	Business associations	8600
8072	Dental laboratories	8005	862	Professional membership organizations	8600
8082	Home health care services		864	Civic, social, and fraternal associations	
8092	Kidney dialysis centers		869	Membership organizations, n.e.c.	8600
8093 8099	Specialty outpatient facilities, n.e.c	8006 8006			
8099	neath and affect services, fi.e.c.	8006	87	ENGINEERING, ACCOUNTING, RESEARCH, MANAGEMENT, AND RELATED SERVICES	
81	LEGAL SERVICES		8711	Engineering services	8901
01	LEGAL SERVICES	1	8712	Architectural services	8901
			8713	Surveying services	8901
81 pt.	Offices of lawyers	8100	8721	Accounting, auditing, and bookkeeping services	8902
81 pt.	Legal aid societies and similar legal services	8100	8731 pt.	Commercial physical research	7308
	<b>3</b>	1	8731 pt.	Commercial medical and biological research	7308
			8732 8733	Commercial economic, sociological, and educational research Noncommercial research organizations	7308 7308
		1	8734	Testing laboratories	7308
823, 4,	SELECTED EDUCATIONAL SERVICES		8741	Management services	
9			8742	Management consulting services	
_			8743	Public relations services	7309
			8744	Facilities support management services	7309
823	Libraries		8748	Business consulting services, n.e.c.	7309
8243	Data processing schools	8200			
8244	Business and secretarial schools		89	SERVICES, N.E.C.	
8249 pt.	Correspondence schools	8200	0.0	our rought file of	
8249 pt.	Vocational schools, except correspondence and vocational high schools, n.e.c.	8200	899 pt.	Scientific and related consulting services	8903

# APPENDIX D. Metropolitan Statistical Areas

[Titles and definitions shown for MSA's, PMSA's, and CMSA's are those established by the Office of Management and Budget, as of June 30, 1987]

# **WYOMING**

Casper, WY MSA
Natrona County, WY
Cheyenne, WY MSA
Laramie County, WY



# APPENDIX E.

# Percent of Receipts/Revenue Based on Administrative Records and Estimation for the State: 1987

# Table E-1. Firms Subject to Federal Income Tax

[Includes only establishments with payroll. For meaning of abbreviations and symbols, and for more information on reliability of data, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, see appendix A]

	1001 Consucce, 500 appendix 71	Percent of r	eceipts‡-			Percent of receipts‡-		
1987 SIC code	Kind of business or operation	From administra- tive records <sup>1</sup>	Estimated <sup>2</sup>	1987 SIC code	Kind of business or operation	From administra-	Estimated <sup>2</sup>	
	Total	2	1	73	Business services – Con.	tive records	Estillated	
70 ex. 704  7011 7011 pt.	Hotels, rooming houses, camps, and other lodging places (except membership lodging)  Hotels and motels.  Hotels	1 0 0 3 1 1	1 1 2 2 4 1 1 0	737 7371, 2, 3 7371 7372 7373 7374, 5, 6 7374, 5	Computer programming, data processing, and other computer related services.  Computer programming, prepackaged software, and integrated systems design  Computer programming services.  Prepackaged software.  Computer integrated systems design  Data processing services.  Computer processing, information retrieval  Computer facilities management services.	0 (D) (D) (D) (D)	0 (D) (D) (D) (D)	
702, 3 702 703 7 <b>2</b>	Other lodging places Rooming and boarding houses Camps and recreational vehicle parks  Personal services	(D) (D) 2	3 (D) (D)	7377, 8, 9 7377 7378 7379	Computer rental and leasing, maintenance, and related services, n.e.c. Computer rental and leasing Computer maintenance and repair - Computer maintenance services, n.e.c.	(D) (D) (D)	(D) (D) (D)	
721 7211 7213 7215 7216 7217	Laundry, cleaning, and garment services.  Power laundries, family and commercial* Linen supply* Coin-operated laundries and drycleaning Drycleaning plants, except rug cleaning* Carpet and upholstery cleaning	1 5 0 3 2	1 0 2 1 0 (7)	738 7381, 2 7381 7382	Miscellaneous business services	3 0 0 3	2 2 1 6	
7218 7212, 9	Other laundry, cleaning, and garment services*	(D) (D) 5	(D) (D) 3	7383 7384	News syndicates Photofinishing laboratories*	(D) (D)	(D) (D)	
7212 7219 7219 pt. 7219 pt.	Garment pressing, and agents for laundries and drycleaners	(D) (D) (D) 0	(D) (D) (D)	7389 7389 pt. 7389 pt. 7389 pt. 7389 pt.	Business services, n.e.c. Sign painting shops Interior designing Telephone answering services Other business services	5 (D) (D) 6 4	1 (D) (D) 0 2	
722	Photographic studios, portrait	4	0	75	Automotive repair, services, and parking	3	1	
723, 4 723 724	Beauty and barber shops Beauty shops Barber shops	3 3 6	2 2 3	751 7513 7514, 5 7519	Automotive rental and leasing, without drivers Truck rental and leasing, without drivers Passenger car rental and leasing, without drivers Utility trailer and recreational vehicle rental	1 (D) 0 (D)	1 (D) 1 (D)	
725 726 729 7291	Shoe repair shops and shoeshine parlors Funeral service and crematories  Miscellaneous personal services	0 2 5 3	1	752 752 pt. 752 pt.	Automobile parking Parking lots Parking structures	(D) (D) 0	(D) (D) 0	
7299 <b>7</b> 3	Tax return preparation services	7	1	753 7532 7532 pt.	Automotive repair shops Top, body, and upholstery repair shops and paint shops Top and body repair shops	3 3 3	1 2	
731 7311 7312 7313	Advertising Advertising agencies Outdoor advertising services Radio, television, publishers' advertising representatives	0 0 (D) (D)	2 (D) (D)	7532 pt. 7538 7538 pt.	Paint shops	1 3 5	3 1	
7319 732	Advertising, n.e.c  Consumer credit reporting agencies, mercantile	(D)	(D)	7538 pt. 7533, 4, 6,	Diesel repair shops  Other automotive repair shops	0	1	
7322 7323	reporting agencies, and adjustment and collection agencies	3 3 2	0 0 0	7, 9 7533 7534 7536 7537	Automotive exhaust system repair shops Tire retreading and repair shops Automotive glass replacement shops Automotive transmission repair shops	1 0 1 2	2 1 2	
733 7331 7334 7334 pt. 7334 pt.	Mailing, reproduction, commercial art and photography, and stenographic services	1 (D) (D) (D)	1 (D) (D) (D)	7539 7539 pt. 7539 pt. 7539 pt. 7539 pt.	Automotive repair shops, n.e.c.  Radiator repair  Brake, front end, and wheel alignment.  Automotive electrical and fuel system  services  Other automotive repair shops, n.e.c.	4 5 2	2 2 3	
7338 7335, 6 7335 7336	Secretarial and court reporting services  Commercial photography, art, and graphics  Commercial photography  Commercial art and graphic design	2 (D) (D)	6 (D) (D)	754 7542 7549	Automotive services, except repair  Automotive services, except repair and carwashes	(D) (D)	(D) (D)	
734 7342 7349	Services to dwellings and other buildings Disinfecting and pest control services Building cleaning and maintenance services,	3 (D)	2 (D)	76 762	Miscellaneous repair services  Electrical repair shops	<b>2</b> 2	<b>2</b> 0	
7349 pt. 7349 pt.	n.e.c	(D) (D) (D)	(D) (D) (D)	7622 7623, 9 7623	Radio and television repair shops Other electrical and electronic repair shops Refrigeration and air-conditioning service and repair shops Electrical and electronic repair shops, n.e.c	(D) (D)	(D) (D)	
735 7352 7353 7359	Miscellaneous equipment rental and leasing Medical equipment rental and leasing Heavy construction equipment rental and leasing _ Equipment rental and leasing, n.e.c	1 0 1 1	0 1 0 1	763 764	Watch, clock, and jewelry repair Reupholstery and furniture repair	(D) (D)	(D) (D)	
736 7361 7363	Personnel supply services Employment agencies Help supply services	0	5	769 7692 7694 7699	Miscellaneous repair shops and related services Welding repair Armature rewinding shops Repair shops and related services, n.e.c.	2 6 1 2	2 1 0 4	

# Table E-1. Firms Subject to Federal Income Tax-Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, and for more information on reliability of data, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, see appendix A]

		Percent of r	eceipts‡-			Percent of r	eceipts‡-
1987 SIC code	Kind of business or operation	From administrative records <sup>1</sup>	Estimated <sup>2</sup>	1987 SIC code	Kind of business or operation	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
78, 79, 84	Amusement and recreation services, including motion pictures and museums	2	2	80	Health services—Con.		
781, 2	Motion picture production, distribution, and services_	0	0	805 8051	Nursing and personal care facilities Skilled nursing care facilities	0	3
783	Motion picture theaters	0	1	8052, 9	Skilled nursing care facilities.  Nursing and personal care facilities, except skilled nursing care facilities	0	0
7832 7833	Motion picture theaters, except drive-in Drive-in motion picture theaters	0	1 5	8052 8059	nursing care facilities Intermediate care facilities Nursing and personal care facilities, n.e.c	0	0
784	Video tape rental	2	4	806	Hospitals	0	0
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	1	0	8062 8063 8069	General medical and surgical hospitals Psychiatric hospitals Specialty hospitals, except psychiatric	(D) (D)	(D) (D)
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	(D)	(D)		Other health services	6	1
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	(D)	(D)	807 8071	Medical and dental laboratories	7	2 2 2
793	Bowling centers	4	1	8072	Dental laboratories	5	2
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	2	1	808 809	Home health care services Miscellaneous health and allied services, n.e.c	7	0
794 7941	Commercial sports  Professional sports clubs and promoters	(D)	(D)	8092 8093	Kidney dialysis centersSpecialty outpatient facilities, n.e.c.	(D)	0 (D) (D)
7948	Racing, including track operation	(D)	(D) (D)	8099	Health and allied services, n.e.c	` '	(0)
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums		(D) (D)	823, 4, 9	Selected educational services		6
791 7991	Dance studios, schools, and hallsPhysical fitness facilities	0	(D) 2	823	Libraries	0	0
7992 7993	Public golf coursesCoin-operated amusement devices	0	0	824 829	Vocational schoolsSchools and educational services, n.e.c	(D) (D)	(D) (D)
7996 7997	Amusement parks Membership sports and recreation clubs	0	1	83	Social services		1
7999, 84	Amusement and recreation services, including museums, n.e.c.	4	3	835 832, 3, 6, 9	Child day care servicesOther social services	3 1	1 3
7999 pt.	Concession operators of amusement devices and rides	(D)	(D)	87 ex.	Engineering, accounting, research, management,		
7999 pt. 7999 pt.	Carnivals, circuses, and fairs Billiard and pool establishments	(D)	(D)	8733	and related services (except noncommercial research organizations)	1	1
7999 pt., 84	Other recreation and amusements, including museums	4	3	871 8711	Engineering, architectural, and surveying services	1 0	1
80	Health services	2	1	8712 8713	Architectural servicesSurveying services	2 2	1 0
801 801 pt.	Offices and clinics of doctors of medicine	3 3	1	872	Accounting, auditing, and bookkeeping services		1
801 pt.	Clinics of doctors of medicine	ō	2	873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	0	1
802 802 pt.	Offices and clinics of dentists Offices of dentists	2 3	2 2	8731 8732	Commercial physical and biological research Commercial economic, sociological, and	(D)	(D)
802 pt.	Clinics of dentists	0	0	8734	educational research	(D)	(D) 0
803 804	Offices and clinics of doctors of osteopathy Offices and clinics of other health practitioners	3	3	874	Management and public relations services	2	3
8041 8042	Offices and clinics of chiropractors Offices and clinics of optometrists	5 2	1	8741 8742	Management services Management consulting services	3	3 4
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	5 8	0	0744	Public relations services Facilities support management services	6 0	0
8043 8049	Offices and clinics of podiatrists Offices and clinics of health practitioners, n.e.c.		0	8748 89	Business consulting services, n.e.c.	0	4
	III-V-V	4		103	Oct vides, inc. 0		

<sup>‡</sup> Coverage symbols: 0—Less than 10 percent; 1—10 to 19 percent; 2—20 to 29 percent; 3—30 to 39 percent; 4—40 to 49 percent; 5—50 to 59 percent; 6—60 to 69 percent; 7—70 to 79 percent; 8—80 to 89 percent; 9—90 percent or more.

¹Includes receipts information obtained from administrative records of other Federal agencies. ²Includes receipts information which was imputed based on historic company ratios or administrative records or on industry averages.

# Table E-2. Firms Exempt From Federal Income Tax

[Includes only establishments with payroll. For meaning of abbreviations end symbols, end for more information on reliebility of data, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, see appendix A]

		Percent of re	evenue‡-			Percent of revenue‡-	
1987 SIC code	Kind of business or operation	From administra- tive records <sup>1</sup>	Estimated <sup>2</sup>	1987 SIC code	Kind of business or operation	From edministra- tive records <sup>1</sup>	Estimated <sup>2</sup>
	Totel	0	0	83	Sociel services	1	1
7032, 704	Camps end membership lodging	2	0	835	Child day care services Other social services	0	1
792, 7991 pt.,	Selected amusement, recreation, and related services	0	1	832, 3, 6, 9 832	Individual and family sociel services	2	1 1
7997, 7999 pt.,				833 836	Job training and vocetional rehabilitation services Residentiel cere	1	0 2
84				839	Social services, n.e.c.	0	2
8011 pt.; 8021 pt.;	Selected health services	0	0	861, 2, 4, 9	Selected membership organizations	3	2
805, 6, 8, 9				861	Business associations	2	2
8011 pt.,	Clinics of doctors of medicine and dentists	0	5	864 862, 9	Civic, social, and fraternal associations Other membership organizations	5	1
8021 pt. 805	Nursing and personal care facilities	0	0	873, 4 ex.	Research, testing, and consulting services, except		
806 808, 9	HospitalsOther health services	0	<b>0</b> 3	8744	facilities support management services	(D)	(D)
81	Legal aid societies and similar legal services	(D)	(D)	873 874 ex.	Research, development, and testing services Management and public relations services, except	(D)	(D)
823, 4, 9	Selected educational services	0	0	8744	facilities support management services	(D)	(D)

 $<sup>\</sup>ddagger$  Coverage symbols: 0—Less than 10 percent; 1—10 to 19 percent; 2—20 to 29 percent; 3—30 to 39 percent; 4—40 to 49 percent; 5—50 to 59 percent; 6—60 to 69 percent; 7—70 to 79 percent; 8—80 to 89 percent; 9—90 percent or more.

¹Includes revenue information obtained from administrative records of other Federal agencies. ²Includes revenue information which was imputed based on historic company ratios or adminis\*rative records or on industry averages.



# APPENDIX F. Geographic Notes

# WYOMING

There are no geographic notes for the State of Wyoming.



# APPENDIX G.

# Establishments in Business Any Time During Year and Establishments in Business at End of Year Based on 1972 Standard Industrial Classifications for the State: 1987 and 1982

Table G-1. Firms Subject to Federal Income Tax

[includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

4007				Establishments in bu	siness —	
1972 SIC code	1987 SIC code	Kind of business or operation	Any time during y	/ear	At end of yea	r
			1987	1982	1987	1982
		Total, except hospitals	3 798	3 750	3 467	3 455
70	70 ex. 704	Hotels, rooming houses, camps, and other lodging places	454	503	414	464
7011	7011	Hotels and motels	366	413	330	379 90
7011 pt. 7011 pt.	7011 pt. 7011 pt.	Hotels Hotels, 25 guestrooms or more	85 57	96 53	75 50	49
7011 pt. 7011 pt.	7011 pt. 7011 pt.	Hotels, less than 25 guestrooms Motels, motor hotels, and tourist courts	28   281	43 317	25 255	41 289
7011 pt. 7011 pt.	7011 pt. 7011 pt.	Motels, tourist courts	249 32	298 19	228 27	270 19
702, 3, 4 702, 4 703	702, 3 702	Other lodging places Rooming, boarding, and membership lodging	88 7	(NC) (NC)	84	(NC) (NC)
703	703	Camps and recreational vehicle parks	81	82	77	77
72	72, 7352, 7991 pt.	Personal services	400	416	358	369
721	721 ex. 7219 pt.	Laundry, cleaning, and garment services, except seamstresses and dressmaking services	87	99	79	89
7211	7211 7212	Power laundnes, family and commercial*	5	6 2 7	3	5
7213	7213 7215	Linen supply*  Coin-operated laundries and drycleaning Drycleaning plants, except rug cleaning*  Carpet and upholstery cleaning	4 6 28	7 33	61	89 5 2 7 29 34 6
7211 7212 7213 7215 7216 7217	7216 7217	Drycleaning plants, except rug cleaning*	27 13	33 39 6	26 25 12	34
7217 7218 7214, 9	7217 7218 7219 pt.	Industrial launderers*  Diaper and other laundry services, n.e.c.*	2 2	4 2	2 2	2
722	722	Photographic studios, portrait	23	22	19	22
723, 4 723 724	723, 4 723 724	Beauty and barber shops	193 183 10	207 191 16	175 165 10	184 171 13
			6	5	5	3
725 726 729	725 726 729, 7219 pt., 7352, 7991 pt.	Shoe repair shops and shoeshine parlors Funeral service and crematories Miscellaneous personal services	27 64	31 52	26   54	3 30 41
73	73 ex. 7352; 784; 8731, 2, 4; 874	Business services	555	509	484	462
731	731	Advertising	13	10	11 6	10
731 7311 7312	7311 7312	Advertising agenciesOutdoor advertising services	8 2	5 2	2	2
7313 7319	7313 7319	Radio, television, publishers' advertising representativesAdvertising, n.e.c	2	3	2	
732	732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	26	24	24	24
7331	7331	Direct mail advertising services	1 6	1	1 6	
7332 7333 7339	7334 pt. 7335, 6 7334 pt., 7338	Blueprinting and photocopying services Commercial photography, art, and graphics Stenographic services; and reproduction services, n.e.c	7 14	6 15	13	14
734	734	Services to dwellings and other buildings	98	78	87	70
7341 7342 7349	7349 pt. 7342 7349 pt.	Window cleaning	1 5 92	5 73	5 81	66
736	7349 pt.	Personnel supply services.	27	21	25	19
7361	8744 7361	Employment agencies	10	11	9	10
7362 7369	7363 8744	Help supply services	17	10	16	9

# Table G-1. Firms Subject to Federal Income Tax-Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1972	1987		Establishments in business —				
IC code	SIC code Kind of business or operation	Kind of business or operation	Any time during y	ear	At end of year		
			1987	1982	1987	19	
	73 ex. 7352; 784; 8731, 2, 4; 874	Business services—Con.					
7 72	737 7371, 2,	Computer programming, data processing, and other computer related services _ Computer programming, prepackaged software, and integrated systems	25	30	24		
74	3 7374, 5, 6	design Data processing services	14 9	8 18	13 9		
79	7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	2	4	2		
91 92	8731 8732, 874 ex.	Commercial physical and biological research	4 75	8 71	4 64		
93 94	8744 7381, 2 735 ex. 7352, 784	Detective agencies and protective services	25 138	18 124	17		
95 97	7384 8734	Photofinishing laboratories*	12 14	6	10 14		
99 pt. 99 pt.	7389 pt. 7389 pt.	Sign painting shops Interior designing Telephone answering services	3 2	3	1 2		
99 pt. 5, 396, 399 pt.	7389 pt. 7383, 7389 pt.	Telephone answering services. Other business services, n.e.c.	13 52	14 56	11 48		
	75	Automotive repair, services, and parking	349	328	312		
1 2	751 752	Automotive rental and leasing, without drivers	30	28	29		
23 25	752 pt. 752 pt. 752 pt.	Automobile parking Parking lots Parking structures	<u>1</u>	1	<u>i</u>		
3 31	753 7532 pt.	Automotive repair shops Top and body repair shops	286 70	275 72	254 62		
34 35	7534 7532 pt.	Tire retreading and repair shopsPaint shops	5 4	6 4	5 3		
38 38 pt. 38 pt.	7538 7538 pt. 7538 pt.	General automotive repair shops General automotive repair shops, except diesel Diesel repair shops	159 138 21	140 120 20	143 122 21		
39 pt. 39 pt.	7533 7536	Automotive exhaust system repair shops Automotive glass replacement shops Automotive transmission repair shops	7 9	5 12	7 8		
39 pt. 39 pt.	7537 7539 pt. 7539 pt.	Hadiator repair	12 10 6	12 9 9	11 7 6		
39 pt. 39 pt. 39 pt.	7539 pt. 7539 pt. 7539 pt.	Brake, front end, and wheel alignment	4 -	5 1	2		
12	754 7542	Automotive services, except repair	32 18	24	28 14		
9	7549	Automotive services, except repair and carwashes	14	14	14		
	76 762	Miscellaneous repair services	210 51	225 36	195 48		
2 22 23, 9	7622 7623, 9	Electrical repair shops Radio and television repair shops Other electrical and electronic repair shops	20 31	18 18	18 30		
23 29	7623 7629	Refrigeration and air-conditioning service and repair shops  Electrical and electronic repair shops, n.e.c.	5 26	14	5 25		
3	763 764	Watch, clock, and jewelry repair	1 9	2 7	1 9		
2	769 7692	Miscellaneous repair shops and related services Welding repair	149 58	180 70	137 56		
9	7694 7699	Armature rewinding shops Repair shops and related services, n.e.c	10 81	12 98	8 73		
<b>7</b> 9	78 ex. 784; 79 ex. 7991 pt.; 84	Amusement and recreation services, including motion pictures	257	238	242		
1, 2	781, 2	Motion picture production, distribution, and services	9	4	9		
3 32 33	783 7832 7833	Motion picture theaters	42 34 8	57 40 17	39 31 8		
1	791 792	Dance studios, schools, and halls Theatrical producers (except motion picture), bands, orchestras, and	5	6	5		
- 22	7922	Theatrical producers (except motion picture) and miscellaneous theatrical	5	5	5		
29	7929	services Bands, orchestras, actors, and other entertainers and entertainment groups	3 2	4	3 2		
3	793, 7999 pt.	Bowling centers, and billiard and pool establishments	39	34	35		
32 33	7999 pt. 7999 pt. 793	Billiard and pool establishmentsBowling centers	3 36	2 32	3 32		
4 41	794 7941	Commercial sportsProfessional sports clubs and promoters	2	2	2		
18 92	7948	Racing, including track operation  Public golf courses	1 7	1	6		

# Table G-1. Firms Subject to Federal Income Tax—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, sae introductory text. For explanation of tarms and comparability of 1982 and 1987 censuses, including ravisad methodology for presenting establishmant counts, see appendix A]

			Establishments in businass—					
1972 SIC code	1987 SIC code	Kind of businass or operation	Any tima d	uring year	At end	of yaar		
			1987	1982	1987	1982		
78, 79	78 ex. 784; 79 ex. 7991 pt.; 84	Amusement and recreation services, including motion pictures—Con.						
7993	7993	Coin-operatad amusement davicas	18	24	18	20		
7996 7997	7996 7991 pt.,	Amusament parks Membership gymnasiums, sports and racreation clubs	34	23	31	21		
7999	7997 7991 pt., 7999 pt.,	Amusement and recreation sarvicas, n.a.c	96	82	92	74		
7999 pt. 7999 pt.	7999 pt. 7999 pt.	Concession operators of amusement devicas and ridasCarnivals, circusas, and fairs	1	=	1	_		
7999 pt.	7991 pt., 7999 pt., 84	Other commercial recreation and amusamants	95	82	91	74		
80 ax. 806	80 ex. 806	Health services, except hospitals	730	743	690	706		
801 802 803	801 pt. 802 pt. 803	Officas of doctors of medicine	328 214 8	360 230 5	313 202 7	345 217 5		
8041 8042	8041 8042	Offices and clinics of chiropractors Offices and clinics of optometrists	41 56	28 47	35 56	26 45		
805	805	Nursing and personal care facilities	12	12	10	12		
907 3071 3072	807 8071 8072	Madical and dental laboratones Madical laboratonas Dental laboratones	21 8 13	23 7 16	21 8 13	22 7 15		
3049; 808, 9	801 pt.; 802 pt.; 8043, 9; 808, 9	Other health sarvices, n.e.c.	50	38	46	34		
31	81	Legal services	316	297	292	275		
<b>32</b> 3, <b>4</b> , 9	823, 4, 9	Selected educational services	10	13	10	13		
323 324 329	823 824 829	Libraries	- 4 6	- 4 9	4 6	- 4 9		
33	83	Social services	102	69	91	66		
335 332, 3, 6,	835 832, 3, 6, 9	Child day cara servicesOther social services	81 21	58 11	72 19	55 11		
391	871	Engineering, architectural, and surveying services	177	216	160	198		
3911 pt. 3911 pt. 3911 pt.	8711 8712 8713	Enginaering servicesArchitactural sarvicesSurveying services	109 34 34	114 48 54	98 31 31	103 46 49		
193	872	Accounting, auditing, and bookkeeping services	195	164	181	155		
92, 9	89	Other services	43	(NC)	38	(NC)		

Nota: Comparability is limited for selected kind-of-business categories dua to changes in tha method of assigning tax status in the 1987 census. For an explanation of tha differences in issigning tax status between 1982 and 1987, see appendix A.

# Table G-2. Firms Exempt From Federal Income Tax

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

				Establishment	s in business-	
1972 SIC code	1987 SIC code	Kind of business or operation	Any time di	uring year	At end	l of year
			1987	1982	1987	1982
		Total, except hospitals	611	557	<b>58</b> 8	538
7011 pt., 7032, 704	7032, 704	Hotels, camps, and membership lodging	13	(NC)	13	(NC)
7391, 2, 7	873 ex. 8733, 874 ex. 8744	Research, testing, and consulting services	3	2	2	2
7391 7392	8731 87 <b>3</b> 2, 874 ex. 8744	Commercial physical and biological research Management, consulting, and public relations services	1 2	2	1	2
7397	8734	Testing laboratories	-	-	-	-
792, 7997, 7999 pt., 84	792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	30	31	30	. 31
792	792	Theatrical producers (except motion picture), bands, orchestras, and				
7997	7991 pt., 7 <b>99</b> 7	entertainers	2 18	1 20	2 18	20
7 <b>999</b> pt. 7999 pt., 84	7 <b>999</b> pt. 84	Fairs	1 9	4 6	1 9	4 6
805, 8, 9	8011 pt., 8021 pt., 805, 8, 9	Selected health services	51	36	49	35
805 808	805 8011 pt., 8021 pt., 8092, 3	Nursing and personal care facilitiesOutpatient care facilities	13 28	13 19	13 26	12 19
809	8092, 3 808, 8099	Home health care, and health and allied services, n.e.c.	10	4	10	4
81	81	Legal aid societies and similar legal services	4	4	4	4
823, 4, 9	823, 4, 9	Selected educational services	14	16	14	16
83	83	Social services	212	178	209	170
8 <b>3</b> 5 832, 3, 6, 9	835 832, 3, 6, 9	Child day care services Other social services	51 161	48 130	4 <b>9</b> 160	46 124
861, 2, 4, 9	861, 2, 4, 9	Selected membership organizations	275	<b>2</b> 66	259	257
861 864 862, 9	861 864 862, 9	Business associations	47 175 53	47 168 51	47 160 52	45 162 <b>5</b> 0
892	8733	Noncommercial research organizations	9	(NC)	8	(NC)

Note: Comparability is limited for selected kind-of-business categories due to changes in the method of assigning tax status in the 1987 census. For an explanation of the differences in assigning tax status between 1982 and 1987, see appendix A.

# APPENDIX H. Changes in Service Industries Kind-of-Business Classifications for 1987

[Based on revisions to the Standard Industrial Classification (SIC) Manual, definitions of some kinds of business were changed for 1987. The significent changes in SIC codes from 1972 to 1987 ere listed below. For industries other than those listed, the SIC definitions are the same as those used since 1972 or contain only minor revisions affecting the classification of few, if eny, establishments]

1987 SIC (used for 1987 census reports)

1972 SIC (used for 1972, 1977, and 1982 census reports)

Code	Title	Code	Title
7219 pt. 7219 pt.	Diaper serviceOther laundry services, n.e.c	7214 7219	Diaper service Leundry and garment services, n.e.c.
7219 pt. 7291 7299	Seamislesses et a dress included in the services.  Tax return preparetion services.  Miscellaneous personal services, n.e.c.	7299 pt.	Miscellaneous personal services
7322 7323	Adjustment and collection services	7321	Consumer credit reporting agencies, mercantile reporting agencies, and edjustment and collection egencies
7334 pt. 7334 pt.	Blueprinting and photocopying services	7332 7339 pt.	Blueprinting and photocopying services Stenographic services; and reproduction services, n.e.c.
7335 7336	Commercial photography	7333	Commercial photography, art, and graphics
7338	Secretarial and court reporting services	7339 pt.	Stenographic services; and reproduction services, n.e.c.
7349 pt. 7349 pt.	Window cleaningOther building cleaning and maintenance services, n.e.c.	7341 7349	Window cleaning Cleaning and maintenance services to dwellings and other buildings, n.e.c.
7352 7353	Medical equipment rental and leasing	7299 pt.	Miscellaneous personal services
7359	Equipment rental and leasing, n.e.c.	7394 pt.	Equipment rental and leasing services
7363	Help supply services	7362	Temporary help supply services 1
7371 7372 7373 97374	Computer programming services Prepackaged software Computer integrated systems design Computer processing and data preparation and processing services	7372	Computer programming and other software services
7375 7376	Information retrieval services Computer facilities management services	7374	Data processing services
7377 7378 7379	Computer rental and leasing	7379	Computer related services, n.e.c.
7381	Detective, guard, and armored car services	7- 7393	Detective agencies and protective services
7382 7383	Security systems services	7351	News syndicates
17384 7389 pt.	Photofinishing laboratoriesTrading stamp services	7395 7396	Photofinishing laboratories Trading stamp services
7389 pt.	Miscellaneous business services, n.e.c.	7399	Business services, n.e.c.
7514 7515	Passenger car rental, without drivers	7512	Passenger car rental and leasing, without drivers
7521 pt. 7521 pt.	Parking lots Parking structures	7523 7525	Parking lots   Parking structures
7532 pt. 7532 pt.	Top and body repair shopsPaint shops	7531 7535	Top and body repair shops Paint shops
7533 7536	Automotive exhaust system repair shops	7539	Automotive repair shops, n.e.c.
7537 7539	Automotive transmission repair shops	] /553	Automotive repair streps, mo.e.
7812 pt. 7812 pt.	Motion picture production, except for television	7813 7814	Motion picture production, except for television Motion picture and tape production for television
7822 pt. 7822 pt.	Motion picture film exchanges	7823 7824	Motion picture film exchanges Film or tape distribution for television
7841	Video tape rental	7394 pt.	Equipment rental and leasing services
7991 pt. 7991 pt.	Physical fitness centers, except gymnasiums and athletic clubs  Membership gymnasiums and athletic clubs	7299 pt. 7997 pt.	Miscellaneous personal services Membership sports and recreation clubs
7991 pt.	Nonmembership gymnasiums and athletic clubs	7999 pt. 7997 pt.	Amusement and recreation services, n.e.c. Membership sports and recreation clubs
7997 7999 pt.	Membership sports and recreation clubs	7932	Billiard and pool establishments
7999 pt. 8011 pt.	Other amusement and recreation services, n.e.c.  Offices of doctors of medicine	7999 pt. 8011	Amusement and recreation services, n.e.c.  Offices of physicians
8011 pt.	Clinics of doctors of medicine	8081 pt. 8021	Outpatient care facilities
8021 pt. 8021 pt.	Offices of dentists	8081 pt.	Offices of dentists Outpatient care facilities
8043 8049	Offices and clinics of podiatristsOffices and clinics of health practitioners, n.e.c.	8049	Offices of health practitioners, n.e.c.
8052 8059	Intermediate care facilities	8059	Nursing and personal care facilities, n.e.c.
8082	Home health care services	8091 pt.	Health and allied services, n.e.c
8092 8093	Kidney dialysis centers Specialty outpatient facilities, n.e.c. Health and allied services, n.e.c.	8081 pt. 8091 pt.	Outpatient care facilities Health and allied services, n.e.c.
8099 8249 pt.			Correspondence schools
8249 pt.	Correspondence schools		Vocational schools, except vocational high schools, n.e.c. Individual and family social services 1
8322	Individual and family social services	8321 7999 pt.	Amusement and recreation services, n.e.c.
8412 pt. 8412 pt.	Commercial museums and art galleries	8411	Museums and art galleries
8422 pt. 8422 pt.	Commercial arboreta and botanical or zoological gardens	7999 pt. 8421	Amusement and recreation services, n.e.c. Arboreta, botanical, and zoological gardens

Code	Title	Code	Title
8711 8712 8713	Engineering services	8911	Engineering, architectural, and surveying services
8721	Accounting, auditing, and bookkeeping services	8931	Accounting, auditing, and bookkeeping services
8731 8732 8733 8734	Commercial physical and biological research Commercial economic, sociological, and educational research Noncommercial research organizations Testing laboratories	7392 pt.	Research and development laboratories Management, consulting, and public relations services Noncommercial research organizations Testing laboratories
8741 8742 8743 8744 8748	Management services Management consulting services Public relations services Facilities support management services Business consulting services, n.e.c.	7392 pt. 7369 7392 pt.	Management, consulting, and public relations services  Personnel supply services, n.e.c.¹  Management, consulting, and public relations services

<sup>&</sup>lt;sup>1</sup>There were SIC changes for this industry between 1972 and 1987. However, there were no significant differences in the way this industry was defined in the 1982 and 1987 Censuses Service Industries.

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# **PUBLICATION PROGRAM**

# **987 CENSUS OF SERVICE INDUSTRIES**

Publications of the 1987 Census of Service Industries containg data on service industries establishments in the United States e described below. Publications order forms for specific reports ay be obtained from any Department of Commerce district fice or from Data User Services Division, Customer Services 'ublications), Bureau of the Census, Washington, DC 20233. he first results were issued in press releases. Final detailed atistics are issued in separate paperbound reports.

# inal Reports

# eographic area series—52 reports (C87-A-1 to -52)

A separate paperbound report containing data for establishents with payroll is being published for each State, the District Columbia, and the United States. For establishments of firms ibject to Federal income tax, each State report presents eneral statistics on number of establishments, receipts, payroll, nd employment, by varied service classifications, for the State, SA's, counties, and places with 500 service establishments or ore, by kind of business. Greater kind-of-business detail is nown for larger areas. In addition, for places with 2,500 inhabants or more and for all counties, statistics are provided on umber of establishments and receipts for 10 major kind-ofusiness groups. For establishments of firms exempt from Fedal income tax, each State report presents statistics on number establishments, revenue, payroll, and employment by varied ervice classifications, for the State and MSA's. Greater kindf-business detail is shown for larger areas.

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For each State, the District of Columbia, and the United tates, 1987 data are provided on receipts/revenue and employes per establishment and on receipts/revenue and payroll per mployee. Comparative statistics showing percent changes in aceipts/expenses and payroll between 1982 and 1987 also are hown.

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Four separate reports are being issued, each containing data or the States located in the four different regions. Data are cluded by kind of business for all establishments, establishments with payroll, and establishments without payroll for the Inited States. Also presented are statistics for establishments vithout payroll on number of establishments and receipts/revnue by varied service classifications for each State and, within each State, for MSA's, counties, and places with 2,500 inhabitants or more.

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The first report (SC87-S-1) presents data for establishments with payroll, based on size of establishment, size of company or firm, and legal form of organization. Establishment statistics are presented by receipts/revenue size and by employment size; statistics for firms, by receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits). Statistics are presented by kind of business on the number of establishments, receipts/revenue, payroll, and employment for the United States.

A report (SC87-S-2) on capital expenditures, depreciable assets, and operating expenses presents data for firms with payroll for the United States by major kinds of business. Operating expenses include annual payroll, supplemental labor costs, purchased services, etc. Receipts data also are provided.

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